

EMPOWERING COMMUNITIES FOR LIFE
Unaudited Financial Statements
15 March 2025

K B M UK LIMITED
Chartered Certified Accountants
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EMPOWERING COMMUNITIES FOR LIFE

Financial Statements

Year ended 15 March 2025

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EMPOWERING COMMUNITIES FOR LIFE

Trustees' Annual Report

Year ended 15 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 15 March 2025.

Reference and administrative details

Registered charity name EMPOWERING COMMUNITIES FOR LIFE

Charity registration number 1198945

Principal office 8 Perry Vale
Forest Hill
London
SE23 2LD
England

The trustees

Dr L Ricketts
Ms Z Campbell
Dr S Ahmed

Accountants

K B M UK Limited
Chartered Certified Accountants
1 Concord Business Centre
Concord Road
London
UK
W3 0TJ

Structure, governance and management

Empowering Communities For Life is charitable incorporated organisation, were incorporated on 12 May 2022.

The day to day running of the charity is led by managing trustee, Dr Laura Ricketts who manages the daily activities of the charity and management related tasks. Dr Ricketts also participates in fundraising for the charity and travels to places where charitable activities are undertaken.

EMPOWERING COMMUNITIES FOR LIFE

Trustees' Annual Report *(continued)*

Year ended 15 March 2025

Objectives and activities

Empowering Communities For Life (ECFL) is a charity that values education, equality, inclusivity and health well-being principles. Registered 12 May 2022, ECFL has been working intimately with a country in western Africa, The Gambia. Poverty, physical/ mental ill-health, lack of educational resources and limited support for children with Special Educational Needs (SEN).

The main objectives of the charity are,

The prevention and relieve of poverty not exclusively in the UK and The Gambia by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Promote and protect mental health for the public benefit by the provision of support to people in the maintenance and recovery of mental ill health and the promotion of the understanding of metal health through the education of people who suffer from mental ill-health.

Achievements and performance

In the year 2024 - 2025, charity has collected donation from individuals to fund and support its activities and projects within UK and The Gambia.

Financial review

The Charity received donation and funds £2,152 during the period. Total outgoing resources amounted to £2,239 of which £1,879 was expended on charitable activities and £360 on the costs of running the office and on other Governance costs.

The trustees' annual report was approved on 07.12.25 and signed on behalf of the board of trustees by:



Dr L Ricketts
Trustee

EMPOWERING COMMUNITIES FOR LIFE

Statement of Financial Activities

Year ended 15 March 2025

		2025		2024
		Unrestricted		
	Note	funds	Total funds	Total funds
		£	£	£
Income and endowments				
Donations and legacies	4	2,152	2,152	4,920
Total income		2,152	2,152	4,920
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	1,209	1,209	320
Expenditure on charitable activities	6,7	1,030	1,030	4,650
Total expenditure		2,239	2,239	4,970
Net expenditure and net movement in funds		(87)	(87)	(50)
Reconciliation of funds				
Total funds brought forward		(17)	(17)	33
Total funds carried forward		(104)	(104)	(17)

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 6 to 9 form part of these financial statements.

EMPOWERING COMMUNITIES FOR LIFE

Statement of Financial Position

15 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		256	343
Creditors: amounts falling due within one year	10	<u>360</u>	<u>360</u>
Net current liabilities		<u>104</u>	<u>17</u>
Total assets less current liabilities		<u>(104)</u>	<u>(17)</u>
Net liabilities		<u>(104)</u>	<u>(17)</u>
Funds of the charity			
Unrestricted funds		<u>(104)</u>	<u>(17)</u>
Total charity funds	11	<u>(104)</u>	<u>(17)</u>

These financial statements were approved by the board of trustees and authorised for issue on 07.12.25 , and are signed on behalf of the board by:



Dr L Ricketts
Trustee

The notes on pages 6 to 9 form part of these financial statements.

EMPOWERING COMMUNITIES FOR LIFE

Statement of Cash Flows

Year ended 15 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure	(87)	(50)
<i>Adjustments for:</i>		
Accrued expenses	—	180
Cash generated from operations	(87)	130
Net cash (used in)/from operating activities	(87)	130
	=====	=====
Net (decrease)/increase in cash and cash equivalents	(87)	130
Cash and cash equivalents at beginning of year	343	213
Cash and cash equivalents at end of year	256	343
	=====	=====

The notes on pages 6 to 9 form part of these financial statements.

EMPOWERING COMMUNITIES FOR LIFE

Notes to the Financial Statements

Year ended 15 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 8 Perry Vale, Froest Hill, London, SE23 2LD, England.

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

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

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.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

EMPOWERING COMMUNITIES FOR LIFE

Notes to the Financial Statements *(continued)*

Year ended 15 March 2025

3. Accounting policies *(continued)*

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 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations received	2,152	2,152	4,920	4,920

EMPOWERING COMMUNITIES FOR LIFE

Notes to the Financial Statements *(continued)*

Year ended 15 March 2025

5. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Costs of raising donations and legacies				
- Donations	1,209	1,209	320	320
	=====	=====	=====	=====

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Charitable activities	670	670	4,450	4,450
Support costs	360	360	200	200
	1,030	1,030	4,650	4,650
	=====	=====	=====	=====

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Charitable activities	670	—	670	4,450
Governance costs	—	360	360	200
	670	360	1,030	4,650
	=====	=====	=====	=====

8. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Trustee remuneration and expenses

No salaries or wages have been paid to employees, including the members of the committee, during the year. The Trustees received no remuneration or expenses for acting as trustees.

During the year the total of expense reimbursed to the trustees, incurred in the course of acting as members of the charity, amounted to £Nil.

10. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	360	360
	=====	=====

EMPOWERING COMMUNITIES FOR LIFE

Notes to the Financial Statements *(continued)*

Year ended 15 March 2025

11. Analysis of charitable funds

Unrestricted funds

	At 16 March 2024	Income	Expenditure	At 15 March 2025
	£	£	£	£
General funds	(17)	2,152	(2,239)	(104)
	=====	=====	=====	=====

	At 16 March 2023	Income	Expenditure	At 15 March 2024
	£	£	£	£
General funds	33	4,920	(4,970)	(17)
	=====	=====	=====	=====

12. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	256	256
Creditors less than 1 year	(360)	(360)
Net liabilities	(104)	(104)
	=====	=====

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	343	343
Creditors less than 1 year	(360)	(360)
Net liabilities	(17)	(17)
	=====	=====

13. Analysis of changes in net debt

	At 16 Mar 2024	Cash flows	At 15 Mar 2025
	£	£	£
Cash at bank and in hand	343	(87)	256
	=====	=====	=====