Registered number: 07858428
Charity number: 1149227
OSCR number: SC050018

EQUAL COMMUNITY FOUNDATION UK

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025

EQUAL COMMUNITY FOUNDATION UK
(A Company Limited by Guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2025

Trustees

Catriona Smith
Willa Straker Smith
Jeff Cook-Lundgren (resigned 31.08.2025)
William Muir

Company registered number

07858428

Charity registered number

1149227

Registered office

Wark Common Farm, Cornhill-On-Tweed, United Kingdom, TD12 4RR

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2025

The Trustees present their annual report together with the financial statements for the year ended 30 November 2025. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice for Charities (SORP 2015) (Second Edition, effective 1 January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The principal objective of the charity is the prevention and relief of gender-based discrimination and violence.

b. Activities for achieving objectives

The principal activities of the charity are fundraising, grant making, and the development of education and awareness programmes to achieve its objectives. The charity does not fundraise with the public.

c. Main activities undertaken to further the charity's purposes for the public benefit

Historically, the charity has awarded grants and provided funding to its primary partner, Equal Community Foundation India (ECF India), to support educational programmes combating gender-based violence and discrimination in India. As ECF India has matured and diversified its support base, the trustees of ECF UK identified that the limited resources of ECF UK would have increased impact if we begin to focus on additional partners with less experience in our area of expertise. This will involve the formalisation and dissemination of our institutional knowledge on gender-based discrimination.

Achievements and performance

a. Key financial performance indicators

The charity's key financial performance indicator is the level of income raised that in turn allows it to pursue its objectives.

b. Review of activities

Equal Community Foundation UK (ECF UK) was registered with the Charity Commission on 5 October 2012. The charity has a plan in place to continue its activities in 2025 after a hiatus due to COVID-19.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.
The trustees confirm that there is no material uncertainty as to the future of the charity as a going concern.

b. Reserves policy

The charity has no restricted funds (2024: nil) and unrestricted reserves of £5,012 (2024: £4,478) at the year end. The Trustees aim to have reserves in excess of three months of committed operating expenditure at any given time. The Trustees consider the current level of reserves to be adequate for the charity's current requirements.

c. Principal funding

The charity's principal funding is from voluntary income, from both private individuals and charitable trusts. The charity has no public funding.

d. Annual financial results

During the year ending 30 November 2025 the organisation had a surplus of £533 (2024: £681) in unrestricted funding.

Structure, governance and management

a. Constitution

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 23 August 2011, as amended on 17 September 2012. It was incorporated on 23 November 2011. It was registered with the Charity Commission on 5 October 2012 and its registered charity number is 1149227.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Organisational structure and decision making

The charity is governed and operated by the Board of Trustees according to the terms of the Articles of Association. The charity has no employees. The Trustees are considered to be the charity's key management personnel and the Trustees do not receive any remuneration.

Plans for future periods

a. Future developments

The charity aims to continue to increase revenue and be in a position to increase the geographical scope of its work into new countries.

b. Impact of COVID-19

The current work of the Charity requires in-person meetings of a volunteer group. These in-person meetings were suspended in April 2020 and have not yet been reinstated. The Trustees believe this work will be reinstated in the near future.

This report was approved by the Trustees, on 27/8/2026 and signed on their behalf by:

William Muir
Trustee

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 NOVEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Investments	2	683	-	683	681
TOTAL INCOME		**683**	**-**	**683**	**681**
EXPENDITURE ON:					
Governance Costs	4	(150)	-	(150)	-
TOTAL EXPENDITURE		**(150)**	**-**	**(150)**	**-**
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**533**	**-**	**533**	**681**
NET MOVEMENT IN FUNDS		**533**	**-**	**533**	**681**
RECONCILIATION OF FUNDS:					
Total funds brought forward		4,478	-	4,478	3,798
TOTAL FUNDS CARRIED FORWARD		**5,012**	**-**	**5,012**	**4,478**

The notes on pages 8 to 13 form part of these financial statements.

BALANCE SHEET
AS AT 30 NOVEMBER 2025 **Company No. 07858428**

		2025		2024	
	Note	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		136,952		136,418	
TOTAL ASSETS		136,952		136,418	
CREDITORS: amounts falling due within one year	12	(131,940)		(131,940)	
NET CURRENT ASSETS			5,012		4,478
NET ASSETS			**5,012**		**4,478**
CHARITY FUNDS					
Unrestricted funds	13		5,012		4,478
TOTAL FUNDS			**5,012**		**4,478**

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 27/3/2026 and signed on their behalf by:

William Muir
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice for Charities (SORP 2015) (Second Edition, effective 1 January 2019) and the Companies Act 2006.

Equal Community Foundation UK 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

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 Going concern

The charity's accounts have been prepared on the going concern basis based on the Trustee's assessment of the charity's current level of reserves and income and expenditure commitments in the foreseeable future.

The trustees confirm that there is no material uncertainty as to the future of the charity as a going concern.

1.4 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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with the administration of the Charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7 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.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 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 advance 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 within interest payable and similar charges.

1.10 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.

1.11 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.12 Critical accounting estimates and areas of judgement

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.

2. INVESTMENT INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	683	-	683	681
Total 2024	*681*	-	*681*	

3. GOVERNANCE COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Governance costs	(150)	-	(150)	-

4. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Other costs 2025 £	Total 2025 £	Total 2024 £
Education and Awareness	-	-	-
Expenditure on governance	(150)	-	-
	(150)	-	-
Total 2024	-	-	

5. TRUSTEES' REMUNERATION

During the year, no Trustees received any remuneration (2024 - £nil).

6. STAFF COSTS

The charity has no employees. The charity's key management personnel are its trustees who are unremunerated.

8. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Accruals	131,940	131,940

9. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 December 2024 £	Income £	Expenditure £	Balance at 30 November 2025 £
Unrestricted funds				
General Funds - all funds	4,478	683	(150)	5,012

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 December 2023 £	Income £	Expenditure £	Balance at 30 November 2024 £
Unrestricted funds				
General Funds - all funds	3,798	681	-	4,478

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 December 2024 £	Income £	Expenditure £	Balance at 30 November 2025 £
General funds	4,478	683	(150)	5,012

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 December 2023 £	Income £	Expenditure £	Balance at 30 November 2024 £
General funds	3,798	681	-	4,478

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	136,952	-	136,952
Creditors due within one year	131,940	-	131,940
	5,012	-	5,012

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	136,418	-	136,418
Creditors due within one year	131,940	-	131,940
	4,478	-	4,478

11. RELATED PARTIES

There were no related party transactions in either the current or prior year.