BROKEN HEARTS HELPING BREAK POVERTY

ANNUAL REPORT 2025

AND FINANCIAL STATEMENTS



EMPATHY

EMPATHY INTERNATIONAL

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Empathy International

"Broken hearts helping break poverty"

Helping the rural poor through Education, Income generation and Aid

Empathy International Trustees Report 2025

& Unaudited Accounts year ended 31 December 2025

Charity name and number	Empathy International, Charity Registration number 1156970
Contact person (Name and position)	Mr Andrew Hepburn (Project field manager)
Trustees	Mrs Pamela Langsdon (Retail manager) Mr Anthony Keast (Minister) Mrs Naomi Hepburn (PhD Agriculture)
Email address **website** **Instagram**	projects@empathyinternational.org.uk www.empathyinternational.org.uk @empathy_international
Telephone & WhatsApp number	UK: +44 (0) 7484734274
Project aim	Sustainable technical help and compassion for the rural poor
Address	Rosilian, Tolgus Mount, Redruth, Cornwall, TR15 3TA
Accounting period	1st January - 31st December 2025

Annual Report: Our Work, Impact and Future Priorities

Introduction

Empathy International is committed to reaching, resourcing and empowering disadvantaged and marginalised people living in poverty. Our work focuses particularly on rural communities, where limited access to education, skills, finance, equipment and technical support can create significant barriers to sustainable livelihoods.

Empathy International was granted UK registered charity status on **8 May 2014**. Since then, we have worked alongside rural communities to develop practical and sustainable solutions that enable individuals and families to improve their livelihoods, strengthen food security and build greater confidence for the future.

Our approach is centred on a simple principle: **providing people with skills, resources & ongoing support they need to develop sustainable sources of income & independence.**

Following many visits to Laos to provide technical support, Peter Henderson (Construction Consultant) commented:

"Empathy International have a focus to lift people up to a point where they improve their circumstances by providing skills which can be used to give them to a sense of value"

We are so grateful for the encouragement and support of those who have visited, volunteered, partnered with and contributed to our work.

Sustainable Livelihoods and Income Generation

For families living in rural poverty, a lack of financial resources is often only one part of the challenge. Limited access to appropriate training, education, equipment, technical expertise and markets can make it difficult to establish sustainable income-generating activities and break out into better employment.

Empathy International therefore seeks to take a **holistic and practical approach to poverty reduction**. We provide training and resources while maintaining ongoing technical support, enabling individuals and families to develop skills that can be applied within their own communities.

Our programmes currently include:

Aquaculture and Fish Production

Through our fish & frog hatcheries and micro-hatchery programmes, we support rural families with access to quality fish and frog production. Our work focuses on improving production methods, survival rates and yields, helping families develop aquaculture as a potential source of food and income.

Mushroom Production

Our mushroom programme provides rural families with access to good quality at factory prices mushroom spores, equipment, training and technical support. We continue to research affordable and practical growing and sterilisation techniques that can be adapted to local conditions.

Pig Farming — The "Piggy Bank Project"

The **Piggy Bank Project** seeks to improve the quality of local pig breeding stock and provide piglets to rural families. Alongside the provision of improved animals, families receive advice relating to husbandry, breeding, nutrition and disease management.

The objective is to help families establish small-scale pig-farming enterprises that can contribute to household income and food security.

"Dignity" Rural Women's Skills Programme

The **Dignity Programme** provides practical vocational training for young rural women in areas including sewing, agriculture and hairdressing.

Where appropriate, participants are provided with equipment, including sewing machines, enabling them to use their newly acquired skills to establish small businesses and generate an independent income.

The programme seeks not only to provide practical skills, but also to promote dignity, confidence and greater economic opportunity for women in rural communities.

LINK Motorbike Mechanics Training

The **LINK** programme provides practical motorbike mechanics training, helping young people develop technical skills that can lead to employment or self-employment.

Improved local access to motorbike repair services can also help reduce transport costs and contribute to improved road safety and mobility within rural communities.

Animal and Aquatic Health

Disease can have a significant impact on the productivity and sustainability of small-scale farming enterprises. Empathy International therefore provides practical guidance and resources relating to aquatic, animal and fungal disease management.

We also make relevant veterinary resources available to rural communities, including *Where There Is No Animal Doctor*, provided by international veterinarian **Dr Peter Quesenberry**.

Low-Cost Farming Solutions

We continue to investigate and promote affordable solutions for animal feed, storage, fertilisers and farming equipment.

Our aim is to identify practical approaches that can be adopted by rural families without creating unsustainable financial commitments.

Bamboo School Projects

Education remains an important part of our approach to addressing long-term poverty.

Through our **Bamboo School Projects**, we support rural children by helping provide school uniforms, educational materials and, where required, assistance with school fees.

Beyond Training — Providing Ongoing Support

We recognise that providing training alone is often not enough to establish a sustainable livelihood.

For this reason, our programmes seek to combine **training, practical resources and ongoing technical support**. Our teams work alongside families as they apply new skills, helping them address challenges and improve their farming or small-business activities.

This longer-term approach is intended to help families move towards greater self-reliance, improved food security and more sustainable household incomes.

The benefits extend beyond financial income. As individuals develop practical skills and see the results of their work, they can also experience increased confidence, dignity and hope for the future.

Looking Back: 2025

During 2025, Empathy International continued to develop its programmes and strengthen its support for rural communities.

Key areas of activity included:

Promoting sustainable development

We continued to raise awareness of sustainable development and our work among rural communities and supporters through our social media channels, including Instagram **@Empathy_international** and Facebook.

Developing the Piggy Bank Project
We strengthened our pig-breeding programme through the introduction of improved breeding stock and the promotion of more effective pig-farming methods within rural villages.

Strengthening aquaculture production
Our **Improved Aquatic Programme** continued to develop micro-hatchery production, with particular attention to improving survival rates and yields for carp, tilapia and frogs.

Developing mushroom production
We continued testing new, affordable mushroom-growing techniques, including alternative sterilisation methods designed to improve production for small-scale farmers.

Building technical capacity
New staff were trained in the production of quality mushroom spores, strengthening our ability to supply rural families with the resources needed for mushroom cultivation.

Expanding vocational training
The **LINK** men's motorbike mechanics programme was expanded, providing additional opportunities for young people to develop practical technical skills.

Supporting young people and women
We provided opportunities for youth internships in fish farming and mushroom production, alongside sewing and weaving training for rural women.

Responding to immediate needs
Through our **Compassion Fund**, we provided targeted assistance to people experiencing extreme poverty, including support with warm clothing, food and essential medical costs.

Welcoming international volunteers
We were grateful to **25 international volunteers** who generously contributed their time, skills and experience to support the work of Empathy International during the year.

Looking Ahead: Priorities for 2026

As we look towards 2026, our priority is to build on the foundations established through our existing programmes while increasing our capacity to support more rural families.

1. Improving the Piggy Bank Project

We plan to further develop the Piggy Bank Project, increasing access to improved crossbred pigs while strengthening the technical advice available to participating families.

Particular attention will be given to breeding, husbandry and disease management to help improve productivity and sustainability.

2. Developing the new Attollo Coffee initiative

This is so exciting as it will provide new crucial skills to disadvantaged youths to enter the hospitality industry. Also will act a connection bridge between supporters and those their support is helping.

3. Strengthening Technical Support

We aim to increase the capacity of our technical team so that rural families receive consistent and appropriate support as they develop their farming and income-generating activities.

This will include continued research into improved and affordable farming techniques that are suitable for rural communities.

4. Developing Sustainable Partnerships

We will continue to seek partnerships with individuals, organisations and other charities that share our commitment to sustainable development and practical poverty reduction.

Through collaboration, we hope to extend the reach and effectiveness of our programmes while ensuring that projects remain appropriate to local needs.

5. Strengthening Governance and Accountability

As Empathy International's activities develop, maintaining strong governance and accountability remains a key priority.

We will continue to strengthen our policies, procedures and internal systems and implement the relevant recommendations arising from our financial review.

Our objective is to maintain a robust, transparent and accountable organisational structure capable of supporting the responsible development of our work.

Our Continuing Commitment

Empathy International remains committed to working alongside disadvantaged and marginalised communities to address the practical causes and consequences of poverty.

Our focus is not simply on providing short-term assistance, but on developing **skills, knowledge, resources and sustainable opportunities** that can enable individuals and families to build more secure futures.

Through vocational training, agriculture, aquaculture, small-scale enterprise, education and ongoing technical support, we will continue to work towards our vision of **reaching, resourcing and releasing people from poverty**.

We are grateful to our supporters, volunteers, partners and staff whose commitment makes this work possible. Together, we will continue to seek practical, sustainable and locally appropriate ways to serve rural communities and create opportunities for a better future.

INCOME & EDUCATIONAL PROJECTS OVERVIEW

The **Piggy Bank Project** produces and provides improved high quality piglets to the rural poor along with Free animal health care through our village outreach team.

- New Improved breed stock (male Lao native black x female Landrace pink) starting to produce better piglets which is being well received by the rural poor.
- Bulk feed for farmers is progressing well so they can reduce their feeds costs.

The **Joseph Project** harvest centres are modern simple dryer silo facilities which were born out of the urgent need for rural farmers to be able to shell, dry and store their maize (sweetcorn) crop so they could feed their animals throughout the year. Currently using traditional methods the poor can only store corn for 2-3 months using the new dry/silos this can be extended to 10 months.

The **LINK** men's project trains and equips rural village men with the new skills they need to make an income and to raise their social status through motorbike repairs & maintainance.

The **Dignity** women's projects trains and equips rural village women at risk of trafficking with the sewing and craft skills they need to make an income and to raise their social status so they are able to stay in their own safe communities.

The **Fish Aid** hatcheries produce and supplied approx 1.6 million high quality Tilapia fry (baby fish) & frogs to +100 rural poor families to grow for food and sell for income.

- Following from the success of day training sessions in our other projects, we have also organise short-term Aquaculture trainings so more villagers are more able to attend.

The **Mushroom Project** produces high quality mushroom spores and trains/equips rural poor families to help start micro mushroom farms beside their homes to supply their villages.

The **Bamboo Schools** started the only foreign owned further eduction school in Oudomxay Province in Northern Laos.
The school has a very good reputation, with great teachers and studies.
We also have a village outreach project which provides books, pens, uniforms etc to rural poor village schools.

EMPATHY INTERNATIONAL

Trustees' Report *(Continued)*

The Trustees' Report is approved by the Board and signed on its behalf by:

Naomi Hepburn
Trustee

9 October 2026

Anthony Keast
Trustee

9 October 2026

EMPATHY INTERNATIONAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EMPATHY INTERNATIONAL

I report on the accounts of Empathy International for the year ended 31 December 2025 which are set out on the preceding pages.

Respective responsibilities of Empathy International and examiner

The members of Empathy International are responsible for the preparation of the accounts and consider that an audit is not required for the year under 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 Empathy International and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts, and seeking explanations from you as Empathy International members 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.

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 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.

Craig Chapman BSc (Hons) ACA
4 Tregarne Terrace
St Austell
Cornwall
PL25 4BE

9 October 2026

EMPATHY INTERNATIONAL

Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 December 2025

	Note	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Income		**£**	**£**	**£**	**£**
Income and endowments from:					
Donations and legacies	**2.1**	**33,301**	**655**	**33,956**	25,598
Charitable activities	**2.2**	**-**	**65,712**	**65,712**	84,520
Investments	**2.3**	**11**	**-**	**11**	48
Total		**33,312**	**66,367**	**99,679**	110,166
Expenditure					
Expenditure on:					
Raising funds	**3**	**-**	**-**	**-**	-
Charitable activities	**4**	**34,963**	**43,134**	**78,097**	109,808
Total		**34,963**	**43,134**	**78,097**	109,808
Net movement in funds		**(1,651)**	**23,233**	**21,582**	358
Reconciliation of funds:					
Total funds brought forward		**4,252**	**78**	**4,330**	3,972
Total funds carried forward		**2,601**	**23,311**	**25,912**	4,330

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 12 to 17 form an integral part of these financial statements.

EMPATHY INTERNATIONAL

(Registration number: 1156970)

Balance Sheet

as at 31 December 2025

	Note		2025		2024
		£	£	£	£
Fixed assets					
Tangible assets	**7**		**666**		-
Current assets					
Debtors	**8**	**-**		-	
Cash at bank and in hand		**25,576**		4,660	
		25,576		4,660	
Creditors: Amounts falling due within one year	**9**	**(330)**		(330)	
Net current assets			**25,246**		4,330
Net assets			**25,912**		4,330
The funds of the charity:					
Total restricted funds			**23,311**		78
Unrestricted funds					
Unrestricted income			**2,601**		4,252
Total charity funds			**25,912**		4,330

For the financial year ended 31 December 2025 the company was entitled to exemption from audit.

Trustees responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board and signed on its behalf by:

Naomi Hepburn
Trustee

9 October 2026

Anthony Keast
Trustee

9 October 2026

The notes on pages 12 to 17 form an integral part of these financial statements.

EMPATHY INTERNATIONAL

Notes to the Financial Statements for the Year Ended 31 December 2025

1. Accounting policies

Basis of accounting
The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Fund accounting policy
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 12.

Income
There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Expenditure
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost.

EMPATHY INTERNATIONAL

Notes to the Financial Statements for the Year Ended 31 December 2025 ***(continued)***

1. Accounting policies *(continued)*

Foreign Currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions into foreign currencies are translated at the rate of exchange ruling at the date of the transaction. Ongoing transactions are also are translated at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating result.

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office equipment	33% straight line basis

2. Income

2.1 Donations and legacies

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Appeals and donations	**33,301**	**655**	**33,956**	19,832
Gift Aid tax reclaimed	**-**	**-**	**-**	5,766
	33,301	**655**	**33,956**	25,598

2.2 Income from charitable activities

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Income from charitable grants	**-**	**65,712**	**65,712**	84,520
	-	**65,712**	**65,712**	84,520

2.3 Investment Income

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Interest on cash deposits	**11**	**-**	**11**	48
	11	**-**	**11**	48

EMPATHY INTERNATIONAL

Notes to the Financial Statements for the Year Ended 31 December 2025 ***(continued)***

3. Costs of Raising Funds

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Fundraising costs	-	-	-	-
Consultancy fees	-	-	-	-
	-	-	-	-

4. Charitable Activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Direct Costs				
Support for Dignity project	**12,240**	**6,260**	**18,500**	
Support for Compassion projects	**-**	**2,835**	**2,835**	
Support for Fish and frog farming	**-**	**-**	**-**	12,763
Support for Mushroom farms	**-**	**-**	**-**	968
Support for Motorbike projects	**-**	**-**	**-**	957
Support for Piggy Bank project	**1,954**	**6,046**	**8,000**	9,848
Support for Mekong VC	**7,763**	**17,178**	**24,941**	76,725
Support for Sports mentoring	**500**	**3,814**	**4,314**	-
Support for Attollo Coffee Initiative	**-**	**7,001**	**7,001**	-
Total Direct Costs	**22,457**	**43,134**	**65,591**	101,261

Notes to the Financial Statements for the Year Ended 31 December 2025 ***(continued)***

4. Charitable Activities ***(continued)***

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Support Costs				
Staff training	**1,820**	**-**	**1,820**	16
Equipment, repairs and renewals	**1,673**	**-**	**1,673**	1,448
Printing, postage and stationery	**90**	**-**	**90**	114
Charity project travel	**7,865**	**-**	**7,865**	5,908
Advertising and website	**197**	**-**	**197**	173
Bank charges	**478**	**-**	**478**	282
Exchange (gain)/loss	**-**	**-**	**-**	33
Depreciation of office equipment	**333**	**-**	**333**	539
Profit on disposal - office equipment	**(280)**	**-**	**(280)**	(296)
Total Support Costs	**12,176**	**-**	**12,176**	8,217
Governance Costs				
Independent Examination	**330**	**-**	**330**	330
Total Government Costs	**330**	**-**	**330**	330
Total Expenditure	**34,963**	**43,134**	**78,097**	109,808

5. Trustees' remuneration

Trustees received no remuneration or benefits in kind during this or the prior year.

6. Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2025 £	2024 £
Auditors remuneration – Independent examination	**330**	330
Depreciation of tangible fixed assets	**333**	539
Profit on disposal - office equipment	**(280)**	(296)

EMPATHY INTERNATIONAL

Notes to the Financial Statements for the Year Ended 31 December 2025 ***(continued)***

7. Tangible fixed assets

	Office equipment £
Cost	
As at 1 January 2025	3,879
Additions	999
Disposals	(2,264)
As at 31 December 2025	2,614
Depreciation	
As at 1 January 2025	3,879
Charge for the year	333
Eliminated on disposal	(2,264)
As at 31 December 2025	1,948
Net Book Value	
As at 31 December 2025	**666**
As at 31 December 2024	-

8. Debtors: Amounts falling due within one year

	2025 £	2024 £
Other debtors – gift aid reclaim	**-**	-
	-	-

9. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	**330**	330
	330	330

EMPATHY INTERNATIONAL

Notes to the Financial Statements for the Year Ended 31 December 2025 ***(continued)***

10. Members' liability

The organisation is a charitable incorporated organisation and as such there is no members liability on winding up the charity.

11. Related parties

Controlling entity

The charity is controlled by the trustees of the charitable incorporated organisation.

12. Analysis of funds

	At 1 January 2025 £	Incoming resources £	Resources expended £	As at 31 December 2025 £
General Funds				
Unrestricted income fund	4,252	33,312	(34,963)	2,601
Restricted funds				
Income generating projects	78	66,367	(43,134)	23,311
	4,330	**99,679**	**(78,097)**	**25,912**

13. Net assets by fund

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Tangible assets	666	-	666	-
Current assets	2,265	23,311	25,576	4,660
Creditors: Amounts falling due within one year	(330)	-	(330)	(330)
Net assets	**2,601**	**23,311**	**25,912**	**4,330**