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**ARCHITECTURE SANS FRONTIERES-UK**

(Company registered by guarantee no. 06496707,  
registered charity no. 1123786)

**REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**REPORT AND FINANCIAL STATEMENTS**  
for the year ended 28 February 2025

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## ARCHITECTURE SANS FRONTIÈRES-UK

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(Company limited by guarantee no. 06496707; registered charity no. 1123786)

### REFERENCE AND ADMINISTRATIVE DETAILS

for the year ended 28 February 2025

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Trustees	Name	Appointed	Retired
	Melissa Kinnear (Chair)	2019	Current
	Constance Agyeman	2021	Current
	Jessica Lisa Arczynski	2022	Current
	Adam Dawson	2021	Current
	Rubbina Karruna	2013	Current
	Peter Oborn	2018	Current
	Prashant Solanky	2021	Current
	Dipti Hingorani	2023	Current
	Caren Levy	2023	Current
	Suphana Sophonpanich	2023	28/02/2025
	Villa Mae Libutaque Ebreo	2022	27/09/2024
Charity reg. no.	1123786		
Company no.	06496707		
Registered office	Unit 114567 PO Box 6945 London W1A 6US		
Independent examiner	Charles Ssempijja, FCA NFP Accountants Ltd 3rd Floor, 86-90 Paul Street London EC2A 4NE		
Bankers	Santander UK 2 Triton Square Regent's Place London, NW1 3AN		

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 28 February 2025**

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The Trustees, who are the directors of the company for the purposes of company law, present their annual report and financial statements of the charity for the year ended 28 February 2025. This Trustees' Annual Report is also the director's report for company law purposes. The Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Income and expenditure have been analysed on a 'natural basis', taking advantage of sections 4.6 and 4.22-4.26 of this SORP.

In preparing this report, the Board of Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

## **Structure, Governance and Management**

### Structure and governing document

Architecture Sans Frontières-UK is a registered charity company limited by guarantee, incorporated on 7 February 2008, with a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company number is 06496707. The Charity registration number is 1123786. No changes were made to our status during the year.

### Organisation

#### Board of Trustees

ASF-UK is governed by its Board of Trustees and led by its Management Committee with the support of a board of specialist Advisors. Our diverse network of Associates provides the capacity, skills and energy needed to meet our objectives and safeguard our independence where it matters most. Our Members play an important role as a community of critical friends who hold us accountable and provide feedback at key moments in the organisation's life.

The Board of Trustees also act as the company directors according to company law. A minimum of two Trustees is required. The Trustees serve a three-year term and have the option to seek re-election.

The trustees are responsible for establishing the organisation's strategic direction, policies, staff recruitment, and financial management. Trustees are recruited from various professions and backgrounds relevant to the charity's work. They meet at least quarterly, and each trustee has one vote.

#### Management committee

The Management Committee has responsibilities for day-to-day operations and activities, fundraising, ensuring the charity delivers the services specified, volunteer supervision and continued development of their skills and working practices in line with good practice.

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**for the year ended 28 February 2025**

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Appointment of Trustees

Trustees are recruited through advertisements, ASF-UK newsletters, networking, and targeting specific groups to ensure a diverse trustee membership. The election of new Trustees occurs at the Annual General Meeting (AGM) or other general meetings.

The Board has the authority to periodically elect a Chair from the board of trustees and decide the length of their term. The Chair, or joint Chair, has the right to preside over all trustee meetings.

Trustee induction and training

After the appointment, the new Trustee will receive an induction pack. This pack will include copies of the description of Trustees' roles and duties, lists of fellow trustees and their contact numbers, as well as the Memorandum and Articles of Association. The new Trustee will also have an induction meeting with the Chairperson to understand the legal obligations under charity and company law, the committee and decision-making process, the charity's strategic plan, and its recent financial performance as set out in the latest published accounts. Trustees are encouraged to attend relevant internal and external training to help them fulfil their roles.

Public benefit

The trustees believe the charity has fully met the requirement to provide benefit to the public and have paid due regard to Charity Commission guidance on this matter.

Related party relationships

The Trustees and Key Management Personnel are related parties to the charity. None of the Trustees receive remuneration or other benefit for their work as Trustees. Any connection between a Trustee or staff of the charity and a contractor, supplier or customer to the charity must be disclosed to the full Board of Trustees. Details of related party transactions in the year are disclosed in Notes 6 and 7.

Pay policy for key management personnel

ASF-UK is overseen by a Management Committee selected by the Board of Trustees. The committee serves voluntarily.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 28 February 2025**

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Risk Management

The Board of Trustees will work with Associates to develop a risk register for the charity, outlining the key risks for both the charity overall and project-specific risks. Each risk will be rated, and have a risk owner and a risk mitigation strategy.

The risk matrix will be reviewed at each Trustee meeting and Associates will review the risk matrix at least four times a year at appropriate meetings to ensure the risk register is current.

**Objectives and activities**

ASF-UK is a non-profit organisation that uses community-led design and planning to create fairer cities.

**Our mission**

Our mission is to ensure that community-led design and planning are at the heart of urban development. We use our knowledge and skills to elevate the voice of those who are most affected by planning and design decisions so that together we can tackle the deepest social and environmental challenges that communities face. We believe that when diverse people have a real influence on decision-making, it will lead to creating cities that are socially and environmentally just.

**Our work**

Our work revolves around developing, implementing, and disseminating processes and methods for community-led design and planning. We place great emphasis on building equitable partnerships with a broad range of organisations, so that together we can scale up community-led development in urban policy and practice.

This involves three areas of work:

*We support communities* – We use design and planning to develop shared skills and capacities to affect change.

*We share knowledge* – We create courses and publications to share our knowledge and tools with others.

*We advocate for change* – We influence policy-making and practice by advocating for community-led urban development.

**Programmes and activities**

Our work is organised into three main programmes: Change by Design, Resilience by Design, and Inclusion by Design.

*Change by Design* focuses on using co-design and planning to promote equity and deepen democracy in cities.

*Resilience by Design* uses co-creative methods to build resilience in communities most vulnerable to climate change.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 28 February 2025**

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*Inclusion by Design* explores how built environment practice can contribute to creating cities that are more welcoming and caring for all people.

These programmes are supplemented by our independent learning programme, Challenging Practice, which encourages built environment students and practitioners to engage in inclusive and sustainable urban development.

**Achievements and performance**

**Strategy**

In the 2024–2025 financial year, ASF-UK continued to implement various activities aimed at consolidating the organisation and ensuring its future impact in an increasingly uncertain environment.

- **Corporate Fundraising:** We began developing a corporate fundraising strategy, completing the first scoping phase during the financial year. The second strategy-building phase is currently ongoing and will continue into 2025–2026, supported by a dedicated fundraiser.
- **Rebranding:** We undertook a rebranding initiative that involved designing a new logo and creating visual assets for social media and print materials, with assistance from a dedicated graphic designer
- **Documenting Impact:** We developed a series of impact case studies, collaborating with an external copywriter to communicate our achievements and future goals effectively.

These strategic investments, essential for ASF-UK's long-term sustainability, are reflected in the accounts as an increase in freelance fees.

**Change by Design Johannesburg: Housing Justice in the Inner City**

From 2023 to early 2025, ASF-UK led a series of Change by Design workshops in Johannesburg, developed in partnership with 1to1 – Agency of Engagement and local partners, including grassroots movements the Inner City Federation and Inner City Resource Centre. These workshops focused on the future of informally occupied inner-city buildings, bringing together architects, planners, and grassroots organisers to address the housing crisis.

In the 2024–2025 financial year, we hosted two one-week workshops, one in April 2024 and another in January 2025. These workshops provided a platform for residents and their support organisations to share experiences, articulate aspirations, and co-develop strategies for building maintenance and upgrading. Highlights included on-site research and public events, contributing to a collective, multi-stakeholder vision for housing justice in Johannesburg.

This programme also served as Stage B of ASF-International's Challenging Practice course, offering hands-on learning for early-career professionals committed to social architecture. The engagement's intensity and scope are reflected in this year's financial report. With final outputs in development, including new publications, this work marks a significant milestone in ASF-UK's partnership with 1to1 Agency of Engagement and other organisations addressing housing justice in urban South Africa.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 28 February 2025**

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**Change by Design Antakya: Reviving Living Heritage through Community-Led Planning**

In 2024–2025, ASF-UK deepened its engagement in Antakya, Türkiye, through the project "Reviving Antakya's Living Heritage: Community-led Reconstruction through Participatory Architecture and Planning," in collaboration with Hatay Deprem Dayanışması and Herkes İçin Mimarlık. This project centred on the Çekmece neighbourhood and aimed to address post-earthquake reconstruction through inclusive, bottom-up approaches.

A key milestone was a two-week Change by Design workshop in June 2024, which engaged 30 participants in an action-learning process. Through urban walks, mapping, interviews, and participatory design activities, the workshop explored community visions for Antakya's future and laid the groundwork for a Community Action Plan. The findings were consolidated in a publication—"Repairing Living Heritage in Çekmece"—launched in December 2024 alongside the inauguration of a new community centre.

The Antakya initiative was featured at the 12th World Urban Forum in Cairo in November 2024, where ASF-UK and partners highlighted the role of living heritage in post-disaster recovery. Throughout the year, ASF-UK demonstrated that integrating community-based planning with architectural practice supports recovery, safeguards cultural identity, and strengthens civic agency. We are exploring ways to expand this approach beyond Çekmece and continue supporting grassroots reconstruction efforts in Antakya.

**Partnership with Amnesty International UK: Advancing Everyday Rights Training**

In October 2024, ASF-UK established a collaboration with Amnesty International UK to launch a pilot 'Train the Trainer' programme on Everyday Rights. This online course was designed for ten community-based organisations across the UK, focusing on economic, social, and cultural rights. The programme is supported by Amnesty's Education, Human Rights, and Community Organising teams.

Building on ASF-UK's previous work on the right to adequate housing in Johannesburg, the training employs a place-based approach that connects human rights to everyday lives. It incorporates ASF-UK's co-design methods and experience in developing learning programmes for civil society actors. From November 2024 to January 2025, the course contextualised ASF-UK's work within a broader rights debate while establishing a meaningful partnership with Amnesty International UK.

Financially, this programme reflects ASF-UK's commitment to expanding its reach and building long-term relationships with key actors in human rights, including acting as a specialised service provider for larger NGOs. This collaboration marks significant progress in ASF-UK's mission for human rights and highlights how innovative projects positively impact the organisation's financial standing.

**Challenging Practice Course**

ASF-UK continues to make significant strides in its mission to transform the built environment through community-focused approaches in education and professional development. The programme "Challenging Practice: Essentials for the Social Production of Habitat" is a testament to this commitment.



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**for the year ended 28 February 2025**

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The "Challenging Practice Stage A Seminar," set for 14–15 February 2025 at Oxford Brookes University, focussed on community-led strategies for rebuilding after disasters, drawing from ASF-UK's work in Antakya. This event provided practical, scenario-based exercises aimed at enhancing understanding of community-driven design and revitalising urban "living heritage." The seminar emphasised collaboration with diverse stakeholders while prioritising community needs and cultural values in post-disaster settings.

Another seminar will take place in London in October 2025. These seminars are part of ASF-UK's broader vision to empower individuals in urban planning, design, and architecture to tackle issues of inequality in the built environment. The financial accounts reflect our investment in these high-impact programmes, which are driving positive change in the built environment sector, and the continued demand for this knowledge and skillset is evident.

**Financial review**

The charity incurred net expenditure for the year of £12,748 (2024 - net expenditure of £0,657), details of which are shown in the Statement of Financial Activities on page 12.

This brings the charity's total funds to £11,235 (2024 - £23,983). Of this, £11,235 was unrestricted funds (2024 - £23,983). Free reserves stood at £11,235 (2024 - £23,983).

Total income for the year increased to £43,581 (2024 - total income was £23,417). Total expenditure amounted to £56,329 (2024 - total expenditure was £24,074).

**Reserves Policy**

The charity's existing reserves policy requires £5,000 for the sole purpose of actions to close the charity, such as final payments to loaners, administrators, audit, and legal fees. At the year end, free reserves of £11,235 are well above this level, however the trustees are satisfied that this a necessary cushion provision at this time of continuing uncertainty.

**Going Concern**

The Trustees have a reasonable expectation that the charitable company 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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 28 February 2025**

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**Trustees' responsibilities**

Company and Charity Law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;  
Make judgments and 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;
- Follow the methods and principles of the Charity SORP; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

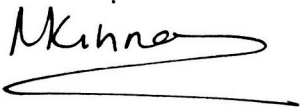
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

**Preparation of the report**

This report was prepared taking advantage of Part 15 of the Companies Act 2006 in relation to small companies.

**Approval**

This report was approved by the Trustees on 10/06/2025 and signed on its behalf by:



**Melissa Kinnear**  
Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**For the year ended 28 February 2025**

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I report on the accounts of the charity for the year ended 28 February 2025 set out on pages 12 to 20.

**Respective responsibilities of the Trustees and examiner**

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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.

**Independent examiner's statement**

Other than as noted in the exceptions below, in connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with such records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a 'true and fair view'. This departure has involved following SORP FRS102 (effective January 2019), rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the exitant regulations, but has since

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

### **Exception**

I understand that the charity currently lacks an efficient and effective system for tracking income and expenditure by fund. As a result, these accounts do not include a complete funds analysis, and all funds have incorrectly been reported as unrestricted. Management have confirmed that this is something that they are looking to improve going forward.



**Charles Ssempijja, FCA**  
NfP Accountants Ltd  
Chartered Accountants  
3rd Floor, 86-90 Paul Street  
London  
EC2A 4NE

Date: 11 June 2025 .....

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 28 February 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>INCOME FROM</b>							
Grants		17,781	-	17,781	10,000	-	10,000
Participant Course Fee		6,266	-	6,266	4,447	-	4,447
Membership Fees		4,351	-	4,351	950	-	950
Fee Income		10,005	-	10,005	2,500	-	2,500
Donations		4,878	-	4,878	1,500	-	1,500
Sponsorship		-	-	-	500	-	500
Consultancy		-	-	-	3,120	-	3,120
Bank Interest		-	-	-	400	-	400
Other income		300	-	300	-	-	-
<b>TOTAL INCOME</b>		<b>43,581</b>	<b>-</b>	<b>43,581</b>	<b>23,417</b>	<b>-</b>	<b>23,417</b>
<b>EXPENDITURE ON</b>							
Freelance costs		40,307	-	40,307	6,612	-	6,612
Travel and Subsistence		789	-	789	3,645	-	3,645
Subsistence for Volunteers		-	-	-	2,385	-	2,385
Accommodation Costs		6,372	-	6,372	290	-	290
Insurance		1,385	-	1,385	1,374	-	1,374
Food/drink costs		-	-	-	117	-	117
Project Materials		1,625	-	1,625	-	-	-
Project Consultants		1,129	-	1,129	1,767	-	1,767
Conference Costs		-	-	-	2,858	-	2,858
Subscriptions and Membership		442	-	442	897	-	897
Website design & maint.		2,772	-	2,772	2,685	-	2,685
Legal fees		-	-	-	427	-	427
Other governance / AGM costs		840	-	840	840	-	840
Bank charges, GoCardless, and Stripe costs		426	-	426	177	-	177
Other office administration		242	-	242	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>56,329</b>	<b>-</b>	<b>56,329</b>	<b>24,074</b>	<b>-</b>	<b>24,074</b>
Net expenditure before transfers		(12,748)	-	(12,748)	(657)	-	(657)
<b>NET MOVEMENT IN FUNDS</b>		<b>(12,748)</b>	<b>-</b>	<b>(12,748)</b>	<b>(657)</b>	<b>-</b>	<b>(657)</b>
TOTAL FUNDS AT 01 MARCH		23,983	-	23,983	24,640	-	24,640
<b>TOTAL FUNDS AT 28 FEBRUARY</b>		<b>11,235</b>	<b>-</b>	<b>11,235</b>	<b>23,983</b>	<b>-</b>	<b>23,983</b>

BALANCE SHEET

As at 28 February 2025

			2025		2024
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	2	1,874		-	
Cash at bank and in hand		10,201		24,823	
		12,075		24,823	
<b>CREDITORS: amounts falling due within one year</b>					
	3	(840)		(840)	
<b>NET CURRENT ASSETS</b>			11,235		23,983
<b>NET ASSETS</b>			£ 11,235		£ 23,983
<b>FUNDS</b>					
General fund (unrestricted)	9		11,235		23,983
<b>TOTAL FUNDS</b>			£ 11,235		£ 23,983

For the year ended 28 February 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476;

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with 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 UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102, edition October 2019, effective 01 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the Directors on 10/06/2025..... and signed on their behalf by:-

Melissa Kinnear

Trustee



**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 28 February 2025**

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**1. ACCOUNTING POLICIES**

***Basis of preparation of financial statements***

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (edition October 2019, effective January 2019), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis', taking advantage of sections 4.6 and 4.22-4.26 of the SORP.

The effect of events relating to the year ended 28 February 2025 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 28 February 2025 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

The company is limited by guarantee and has no share capital, and is a public benefit entity within the meaning of FRS102. The liability of members in the event of a winding up is limited to E1. The trustees are members of the charity.

***Going concern***

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

***Statement of Cash Flows***

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 28 February 2025**

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***Income***

All income is recognised once the Charity has entitlement, it is probable that income will be received, and the amount of income receivable can be measured reliably.

Legacy income is recognised when it is probable it will be received and the amount can be measured reliably.

Grants are accounted for as income when they are receivable. Where the grant making body specifies that amounts given should be utilised in a future accounting period, the income is deferred to that period. If certain conditions have to be fulfilled before the charity becomes entitled to the use of the grant, then the income is deferred until such conditions have been met.

The value of services provided by volunteers has not been included in the accounts.

***Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects 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 which have been raised by the Charity for particular purposes. The cost 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. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

***Expenditure and irrecoverable VAT***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is included in expenditure as part of the gross cost of items. Where VAT is recoverable, expenditure is shown net of this VAT.

***Stock***

Stock is stated at the lower of cost and net realisable value.

***Debtors***

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

***Cash at bank and in hand***

Cash at bank and cash 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.



**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 28 February 2025**

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***Creditors and provisions***

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

***Taxation***

No provision has been made for taxation as the company's charitable status renders it exempt from UK direct taxation.

<b>2. DEBTORS</b>	<b>2025</b>	<b>2024</b>
<b>Due within one year</b>	<b>£</b>	<b>£</b>
Trade debtors	<b>1,874</b>	-
	<b>£ 1,874</b>	<b>£ Nil</b>

<b>3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals	<b>840</b>	<b>840</b>
	<b>£ 840</b>	<b>£ 840</b>

**4. STAFF COSTS AND NUMBERS**

The charity had no salaried employees in the year (2024 - the same).

**5. OTHER GOVERNANCE COSTS**

Other governance costs include £840, inclusive of VAT, for the Independent Examination (2024 - the same).

**6. TRUSTEES**

No Trustees received remuneration in the year (2024 - the same). No trustees received reimbursement of expenses during the year (2024 - the same).

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 28 February 2025

**7. OTHER RELATED PARTY TRANSACTIONS**

There were no other related party transactions to report (2024 - the same).

**8. CORPORATION TAX**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**9. STATEMENT OF FUNDS**

	<b>Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers &amp; Gains / Losses</b>	<b>Carried Forward</b>
	£	£	£	£	£
<b>2025</b>					
Restricted funds	-	-	-	-	-
Unrestricted funds	23,983	43,581	(56,329)	-	11,235
<b>Total funds</b>	<b>£ 23,983</b>	<b>£ 43,581</b>	<b>£ (56,329)</b>	<b>£ Nil</b>	<b>£ 11,235</b>
<i>Statement of funds - continued - 2024</i>					
Restricted funds	-	-	-	-	-
Unrestricted funds	24,640	23,417	(24,074)	-	23,983
<b>Total funds</b>	<b>£ 24,640</b>	<b>£ 23,417</b>	<b>£ (24,074)</b>	<b>£ Nil</b>	<b>£ 23,983</b>

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds 2025</b>	<b>Restricted Funds 2025</b>	<b>Total Funds 2025</b>	<i>Total Funds 2024</i>
	£	£	£	£
<b>2025</b>				
Current assets	12,075	-	12,075	24,823
Creditors due within one year	(840)	-	(840)	(840)
	<b>£ 11,235</b>	<b>£ Nil</b>	<b>£ 11,235</b>	<b>£ 23,983</b>
<b>2024</b>				
Tangible fixed assets	-	-	-	-
Current assets	24,823	-	24,823	-
Creditors due within one year	(840)	-	(840)	-
	<b>£ 23,983</b>	<b>£ Nil</b>	<b>£ 23,983</b>	

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 28 February 2025

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**11. OTHER LEGAL INFORMATION**

Architecture Sans Frontières-UK is a charitable company limited by guarantee without share capital, with use of 'Limited' exemption, and registered in England with registration number 06496707. Its registered office address is Unit 114567, PO Box 6945, London, W1A 6US. The accounts are presented in GBP rounded to £1.