

Charity registration number 1156015 (England and Wales)

SHELTER NOW UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

SHELTER NOW UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K F Forbes G Taubmann J Mcilvenna Blackstock
Charity number (England and Wales)	1156015
Principal address	7 Robin Hill Dundrum County Down UK BT33 0NU
Independent examiner	Kieran Magill Xeinadin NI Ltd 2 Church Street Ballygawley Co Tyrone Northern Ireland BT70 2HB

SHELTER NOW UK

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 11

SHELTER NOW UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their annual report and financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The primary objectives of the charity are as follows. To provide "shelter" which is at the core of the philosophy of our relief organisation, and as a Christian charity we also provide food and drink to the poorest as well as a roof over their heads. We have been providing humanitarian aid in Afghanistan and Pakistan for 40 years: emergency aid for war refugees and earthquake victims, reconstruction in Afghanistan and long-term development projects. The work in Pakistan has ended since 2015. Instead, we have started aid projects for refugees in northern Iraq-Kurdistan.

Our activities are to make such grants and donations as the trustees shall think fit to support the charitable work of Shelter Now International in such ways as the trustees shall think fit, in particular but not exclusively, to support projects in Afghanistan. Fundraising is done through education relating to the needs by attending Bible weeks, churches and carrying out speaking engagements to raise awareness of current projects of Shelter Now International.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

2024 has been a year of change within the governance of the organisation. After a period of 10 years of service the existing Trustees, decided to resign from the organisation, all for personal reasons and without reference to the work of the charity. In keeping with most Trustees of charities, they had great difficulty in recruiting replacements. Eventually new Trustees, two from Northern Ireland and one from Germany, were appointed on the 24th of October 2024, to carry on the work of the charity in the UK.

This has been a difficult transition, as the new Trustees immediately faced an issue relating to the the main fund raiser in the organisation, agreeing to stand down from his volunteer role. This was because he wished to be paid, going forward, but the funds to allow this to happen were not available. Given the current economical state of the UK and the financial difficulties that the general populous are facing, the Trustees determined that the prospect of raising the necessary funds to justify a salary, were not sufficiently optimistic to engage anyone at this time.

The change of Trustees and the loss of the 'known face' of the charity, has had a negative impact on fund raising, since the changeover, and is likely to continue to decline throughout 2025. The single largest impact has been the loss of two major donors, in the form of other charitable trusts. One of these has closed and the other has chosen not to continue supporting the charity for personal reasons. Together these two Trusts has historically contributed more than 50% of the charity's income. We have also lost the support of some other key GB donors with the change, as they were directly associated with the previous Trustees, and have taken the Trustees retirement, as an opportunity to terminate their individual support.

SHELTER NOW UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

Despite the reduction in funds this year, we have been able to continue to meaningfully contribute to charitable projects in Afghanistan, and Kurdistan.

Shelter Now UK have helped with contributions to the Afghanistan earthquake relief, supported the teaching of marginalised deaf children, to develop practical skills with in a loving environment, in the city of Kabul. They have also assisted in supporting the local Shelter Now office run a number of development, hygiene, winter relief and health projects across Afghanistan.

We have been able to support work amongst the Yezidi people in the Kurdish autonomous region of Northern Iraq. Here we have supported two Trauma and development centres, supporting some 150 ladies who have suffered greatly at the hands of ISIS. As well as providing much needed counselling we have been teaching practical skills such as, tailoring and the manufacture of tahini.

It has been a great encouragement to see the development of the work amongst internally displaced Yezidi children, who are living in very poor conditions, in tented camps. Here we have contributed to supporting one Centre where some 300 children are given remedial education, to teach the basic skills to enable them to gain entrance to the public schools. Our support staff, many of whom are volunteers from the local community, are doing a tremendous job teaching the basics in a life affirming environment, where character, values and fun are at the core. It was great to be able to extend this work, with support from others, to another Yezidi camp to provide support a further 80 plus refugee children.

It has been a tough year of change and financial challenges, but we are encouraged by what has been achieved through our efforts and hope, that by disseminating the information on what is being achieved, that we will be able to build on the progress going forward. It is great to work as part of a bigger organisation who greatly value our work and encourage us to grow the UK contribution to the work.

Financial review

The income and expenditure for the year can be seen in the financial report below. The headline figures are, that income for the year dropped from £90,449 to £46,416 and total expenditure also fell in line with income from £165,233 to £45,653. Therefore the year ended up with cash in hand at the bank almost the same as last year at £28,997. The full detailed figures can be found in the attached financial statement.

The reason for the changes have already been outlined in the section above entitled 'The Current Position', therefore no further explanation will be offered here. The figures have progressively declined as the year continued and the expectation is that next year will again operate at a lower turnover.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

It is going to take some time and a lot of work to build the level of giving up again, in a world that is suffering from hard financial times and 'giving fatigue'. The team are determined to put all their effort behind the process, through the normal channels

Structure, governance and management

The charity is controlled by its governing document, being a deed of Trust.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr K F Forbes

G Taubmann

J McIlvenna Blackstock

SHELTER NOW UK

TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 5 APRIL 2025*

The trustees' report was approved by the Board of Trustees.

Mr K F Forbes
Trustee

6 March 2026

SHELTER NOW UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHELTER NOW UK

I report to the trustees on my examination of the financial statements of Shelter Now UK (the charity) for the year ended 5 April 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Kieran Magill

Kieran Magill

Xeinadin NI Ltd
2 Church Street
Ballygawley
Co Tyrone
BT70 2HB
Northern Ireland
6 March 2026

SHELTER NOW UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	45,236	1,180	46,416	45,166	45,282	90,448
Total income		<u>45,236</u>	<u>1,180</u>	<u>46,416</u>	<u>45,166</u>	<u>45,282</u>	<u>90,448</u>
Expenditure on:							
Raising funds	4	27,420	650	28,070	43,317	25,282	68,599
Charitable activities	5	18,531	530	19,061	21,708	20,000	41,708
Total expenditure		<u>45,951</u>	<u>1,180</u>	<u>47,131</u>	<u>65,025</u>	<u>45,282</u>	<u>110,307</u>
Net expenditure and movement in funds		(715)	-	(715)	(19,859)	-	(19,859)
Reconciliation of funds:							
Fund balances at 6 April 2024		28,713	-	28,713	48,572	-	48,572
Fund balances at 5 April 2025		<u>27,998</u>	<u>-</u>	<u>27,998</u>	<u>28,713</u>	<u>-</u>	<u>28,713</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SHELTER NOW UK

BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		28,998		28,713	
Creditors: amounts falling due within one year	11	<u>(1,000)</u>		<u>-</u>	
Net current assets			<u>27,998</u>		<u>28,713</u>
The funds of the charity					
Unrestricted funds	12		<u>27,998</u>		<u>28,713</u>
			<u>27,998</u>		<u>28,713</u>

The financial statements were approved by the trustees on 6 March 2026

Mr K F Forbes
Trustee

SHELTER NOW UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

Shelter Now UK is a UK unincorporated charity, the registered office is 7 Robin Hill, Dundrum, Newcastle, Co. Down, BT33 0NU.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SHELTER NOW UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

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 are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

SHELTER NOW UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	45,236	1,180	46,416	36,366	45,282	81,648
Miscellaneous payments	-	-	-	8,800	-	8,800
	<u>45,236</u>	<u>1,180</u>	<u>46,416</u>	<u>45,166</u>	<u>45,282</u>	<u>90,448</u>

4 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Donations for aid projects	17,500	-	17,500	36,083	24,462	60,545
Other donations	9,920	650	10,570	7,234	820	8,054
	<u>27,420</u>	<u>650</u>	<u>28,070</u>	<u>43,317</u>	<u>25,282</u>	<u>68,599</u>

SHELTER NOW UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

5 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Wages for Northern Ireland representative	530	20,000
Share of support and governance costs (see note 6)		
Support	16,211	21,708
Governance	2,320	-
	<u>19,061</u>	<u>41,708</u>
Analysis by fund		
Unrestricted funds	18,531	21,708
Restricted funds	530	20,000
	<u>19,061</u>	<u>41,708</u>

6 Support costs allocated to activities

	2025 £	2024 £
SNI Office	16,078	15,000
Publicity materials	-	631
Mileage claims	-	3,105
Travel costs	-	1,153
Bank charges	87	134
Office consumables	-	396
Refreshments	-	986
Meetings & conferences fees	-	303
Insurance	46	-
Governance costs	2,320	-
	<u>18,531</u>	<u>21,708</u>
Analysed between:		
Unrestricted funds	<u>18,531</u>	<u>21,708</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,000</u>	<u>-</u>

SHELTER NOW UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,000	-

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General funds	28,713	45,236	(45,951)	27,998
Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	48,572	45,166	(65,025)	28,713

13 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).