



forRefugees

Trustees Annual Report and Financial Statements

For year ended 30 June 2023




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REGULATOR**

Reg Charity No 1168435

Contents



1	Reference & Administrative Details	Page 1
2	Trustees Report	Page 3
3	Statement of Trustee Responsibilities	Page 15
4	Acknowledgements	Page 16
5	Financial Statements <ul style="list-style-type: none">• Statement of Financial Activities• Balance Sheet• Statement of Cash Flows• Notes to the Financial Statements	Page 17
6	Independent Examination	Page 27

1 Reference & Administrative Details

Name and Registration Numbers

ForRefugees is a Charitable Incorporated Organisation (CIO) registered in England and Wales number 1168435. Companies House number CE007134.

Registered Address

13a Radcliffe Road, Croydon, CR0 5QG, United Kingdom.

Banks

Charities Aid Foundation (CAF) Bank Limited
25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Wise
6th Floor, TEA Building, 56 Shoreditch High Street, London, E1 6JJ

Accountant

Chaweevan Williams FCCA
Verdant Accountants Limited, 20-22 Wenlock Road, London, N1 7GU

Trustees (who served during the year and up to date of signing this report)

Delia Nadarajah (Chair)	<i>Trustees who served during the reporting period:</i>
Laura Darwish (Treasurer)	
Nima Moradi	
Ingrid van Loo	
Amber Bauer	
Merel Graeve (joined 18/12/23)	Santanu Mahanta (retired 18/01/2023)
Thomas Steadman (joined 05/01/24)	Siobhan Hurley (retired 31/01/2023)
Christopher McQuillan (joined 26/02/24)	Karim Miloud (retired 21/04/2023)
	Beth Squires (retired 08/10/2023)

Chief Executive Officer

Amber Bauer (founder & trustee). This is a full-time unpaid position.

2 Trustees Report



The trustees are pleased to present their Annual Report and independently examined Financial Statements for the year ended 30 June 2023. The reference and administrative information on page 1 forms part of this report.

The Financial Statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP FRS102), the guidance on public benefit set out by the Charity Commission for England and Wales, and the CIO's Constitution.

Objectives and Activities

ForRefugees was established with the charitable objective - the relief of the needs and the advancement of the education of refugees particularly, but not exclusively, by the provision of grants and other assistance to charities and other organisations which work with refugees.

In the above, 'refugees' means people who have been forced to leave their country in order to escape war, persecution, or natural disaster.

The Trustees review the objectives of the CIO on an ongoing basis in an ever-changing and sensitive area. This report reflects what the CIO has achieved in the reporting period and the benefits it has brought to those it exists to help.

The Trustees have regard to the Charity Commission's general guidance on public benefit when reviewing the charity aims and activities and in planning its future activities.

Structure, Governance & Management

The CIO was registered on 30 June 2016 with the Charity Commission for England and Wales. It is governed by its Charity Constitution, last amended on 5 February 2024.

ForRefugees only voting members are its charity trustees. The trustees, who all have an equal vote on all matters, manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. All trustees give their time voluntarily. None have received benefits or claimed personal expenses from the CIO.

During the reporting period the CIO Constitution provided for a minimum of three and a maximum of seven trustees. The Constitution amendment of 5 February 2024 increased the maximum number to 10. In selecting new trustees regard is given to the knowledge, skills and experience needed for the effective administration of the CIO.

New trustees are appointed for a term of three years passed by signed resolution. Trustees are eligible for reappointment after three years. The induction of new trustees is carried out by the chair and the charity CEO, supported by the wider trustee board. During the onboarding process new trustees become familiar with the CIO's policies and processes, its aims and activities and what is expected of trustees under charity law. All trustees are further encouraged to attend professional trustee training (at the expense of the CIO), noting this is not mandated.

The CIO prioritises trustees with lived experience. However, this can be very challenging. Such is the difficult, and often hostile, situation for refugees in the UK, and around Europe, most people who are refugees simply want and need to get on with their lives. Few have the capacity for unpaid voluntary work whilst, for others, CIO activities are potentially triggering; risking more harm to the mental health of those with lived experience. At this time, one trustee has lived experience.

During the reporting period the trustees held four full meetings. Such is the challenging nature of work of the work of the CIO, and the active involvement of the trustees, there is almost daily communication between the trustees of current issues, performance, strategy and decision making.

Organisation Structure

The Chief Executive Officer (CEO) is responsible for the day-to-day running of the CIO and is delegated by the trustees to make operational decisions. The CEO provides a formal report of activities to the board at the quarterly Trustee Meetings.

The CIO processes require all Applications to join the forRefugees Network, and Grant Applications, to be approved by a minimum of three trustees with no objections. All trustees have visibility of all applications.

Payments from the CIO bank account are set up by the CEO and counter-approved by one of up to three other trustees who also have bank account access. Payments from the CIO bank account must have two approvers before money can leave the account.

Part-time administrative support (paid position for 4 hours per week) is in the form of a Partner Liaison role running the New Application and Grant Application processes. Receiving online submissions, forwarding to the trustees for review, monitoring decisions and following up with the CIO partners accordingly.

Book Keeper (unpaid volunteer position one day per month) processing all transactions in the accounting software. Ensuring income and outgoings are accurately assigned to the chart of accounts and reconcile to the monthly bank statements.

Pay and Remuneration

Throughout the reporting period, and to date since being founded, no trustees or senior team members have received pay, remuneration or expenses.

Since 2022 the CIO received a donation from a family trust for core funds which the trustees chose to allocate to social media support. Therefore, during the reporting period the CIO paid an outsourced social media partner using this donation.

Networks, Umbrella Bodies, Key Partnerships

ForRefugees prides itself on collaboration and supports like-minded charities and other grassroots organisations on an as and when needed basis across the UK and Europe. All partnerships and networks are informal and our participation is without obligation.

In the UK the CIO works with The Refugee Charity Network and Humanitarians Together. Similarly the CIO works with European led Free Humanitarians and Europe Must Act.

Significant Impacts on the Charity

During the reporting period there were a number of significant global events which impacted the CIO including:

- The ongoing Russia-Ukraine War.
- Economic Crisis.
- Turkiye-Syria Earthquake.
- Increasingly hostile policies towards asylum seekers and refugees in the UK.
- Increasing hostility towards refugees in Greece including refoulement (push-backs) and ever-reducing State support for refugees.

Each significant event impacts both the number of people coming to Europe as refugees and also the ability of the CIO to fundraise. Each event calls for emergency disaster relief fundraising that result in fewer donations made for the ongoing Refugee Crisis which is now in it's eighth year.

Achievements & Performance

The CIO's primary goal is to contribute to the urgent relief, daily survival and rebuilding of lives for disadvantaged refugee men, women and children in Europe. It does this by fundraising from the public and trusts and using the money raised to award grants to grassroots-level partners. Partners must share the CIO's mission and values and will themselves be on the ground in Europe's refugee crisis hot spots. The CIO also provides basic umbrella charity services, gives other practical help and guidance as requested and facilitates collaboration across its network.

Crucially, forRefugees trustees regularly volunteer with and visit the countries, camps and grassroots-level organisations they support. By staying close to the ever-changing situation on the ground the CIO is able to adapt quickly and respond impactfully to changing needs. By keeping things as simple as possible the CIO is also bureaucracy-free.

Strategies for Achieving our Objectives

At forRefugees, we:

- Support all people equally regardless of race, religion, sexual orientation, or other.
- Act independently of political, religious, or other, bias.
- Collaborate widely with like-minded organisations who share our values.
- Are open and transparent in all our operations.
- Listen to those directly impacted by Europe's Refugee Crisis, and the organisations on the ground supporting them, and target our resources accordingly.
- Keep our focus on supporting people suffering as refugees in Europe's hot spots.
- Use our voice to advocate for refugee rights and human rights whenever possible, and to raise awareness about the challenges people are facing as refugees.

Grant Making - the CIO's Action Areas

The CIO awards grants that deliver:



Urgent Relief: we help ensure food, shelter, medical supplies, and much more, reach those who most urgently need it, when they need it.



Daily Survival: we support daily needs so often taken for granted, such as warm showers, a change of clothes, regular meals, and other essentials that make daily life in camps and other insecure housing more bearable.



Rebuilding Lives: we cover the cost of rent for safe houses for women and girls, language classes and children's education, and support psychosocial and legal teams who help displaced people heal from trauma or reunite with loved ones.

Where We Support

The CIO supports in refugee hot-spots across Europe. In the reporting period the CIO supported NGOs in these eight countries:

- Greece
- France
- Bosnia & Herzegovina
- Serbia
- UK
- Croatia
- Italy
- Lithuania



2022/23 Impact & Performance at a Glance

111k

Refugee Lives
Impacted

8

Countries

53

Grassroots
organisations

£621k

Humanitarian
Funding



Through grant-making, forRefugees enable one-off purchases such as vans and keep the doors open on centres and wheels turning on mobile distributions in the toughest of times.

~ Calais Appeal

Funding Recipients

ForRefugees funds were distributed throughout the reporting period to the following NGOs:



**Asylum Seeker Information
Services Team**
Greece - Athens & Chios

**be
aware
and
share.**

Be Aware and Share
Greece - Ioannina



Birmingham forRefugees
UK - Birmingham



Calais Appeal
France - Calais



Calais Food Collective
France - Calais



Center for Community Services
Bosnia & Herzegovina - Tuzla



Channel Rescue
UK - Dover



CHEERING
Greece - Athens & surrounds



Citizens of the World Choir
UK - London



Collective Aid
The Balkans & France



CRIBS International
Greece - Athens



Eudaimonia Medical Services
Greece - Lesvos



Europe Must Act
Europe-wide



Farnham Help for Refugees
UK - Farnham



Fenix Humanitarian Aid
Greece - Lesvos



foodKIND freemarket
Greece - Athens



FORGE for humanity
Greece - Athens



Give Your Best
UK-Wide



Guildford Refugee Aid
UK - Guildford



Habibi Center
Greece - Athens



Habibi Works
Greece - Ioannina



Human Rights Legal Project
Greece - Samos



I Have Rights
Greece - Samos



IHA
Greece - Lagadikia



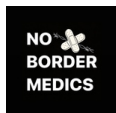
Legal Centre Lesvos
Greece - Lesvos



Lighthouse Relief
Greece - Athens & Ritsona



Mobile Refugee Support
France - Dunkirk



No Border Medics
France - Dunkirk



No Name Kitchen
The Balkans



Northern Lights Aid
Greece - Kavala



One Human Race
Greece - Athens



Project Play
France - Calais



Refugee Biryani & Bananas
Greece - Athens & Chios



Refugee Info Bus
France - Calais



Refugee Women's Centre
France - Dunkirk



RefuGym
Greece - Malakasa



Roots
France - Dunkirk



**Sciences Po Refugee Help
Menton**
Italy - Ventimiglia



selfm.aid
Greece - Samos



SOS Chai
France - Caen/Ouistreham



Terra Firma International
Greece - Athens



Vents Contraire
France - Caen/Ouistreham



Wave
Greece - Thessaloniki



Yoga Sport with Refugees
Greece - Athens, Ioannina & Lesvos

Urgent Relief | Case Studies

Help means Hope to People on the Move in Croatia



Aryan, a 19-year-old from Afghanistan, sleeps on a train station platform. He fled Afghanistan because he was afraid of the Taliban regime and couldn't continue to study there. After making a dangerous journey through Turkiye, Bulgaria, Serbia and Bosnia, he arrived in Croatia. However, he was arbitrarily arrested and held without explanation in a detention centre for six days. Before being released, he was forced to sign a paper saying he owed €1700 for the costs of his 'accommodation'.

Aryan's goal is to reach Germany and study computer engineering. He lives in hope of building a good future for himself in a safe country.

Our grassroots partner, No Name Kitchen, started a new field project in Croatia to support people like Aryan. Up to 150 people arrive daily on their journey from Bosnia to Italy. When they arrive, most don't even have the most basic means of survival: food, warm clothes, medicine. Some, like T (pictured) have been brutalised by the police, or their dogs. Our grants supported No Name Kitchen who cook hot meals, run a free shop from a small shipping container, and provide basic legal help to people on the move there. Providing a life line, kindness and a friendly face.

A War on Worms in Greece

Many children are suffering from preventable and easily treatable conditions such as worms. The symptoms include abdominal pain, diarrhea, nausea, vomiting, and more. As preventative health care is non-existent in Greece's refugee camps, and access to medicine very limited, our on the ground partner, CHEERing, has made it their mission to stop it's spread.

Experts in childhood development, they too often see underweight children, complaining of stomach aches and itching. Families getting caught in cycles of infection and reinfection due to over-crowding in the camps and poor cleanliness in the shared toilet areas.

With our grant, CHEERing bought worm medicine. And it wasn't long before they saw a noticeable improvement amongst the camp's children. Both sleep and eating improved, and children were generally healthier and happier.



Daily Survival | Case Studies

Lone Children Surviving Winter Homeless in France



The number of refugee children arriving alone in Northern France has increased dramatically over the past year. Throughout the winter, new arrivals regularly journey to informal settlements with no more than the clothes on their backs. Their first and most immediate needs are shelter, warmth and protection from the harsh Northern France weather.

Our partner, Mobile Refugee Support (MRS) is the only aid organisation on the ground every day in the Dunkirk area. They consistently and fairly give tents, sleeping bags, blankets and more to those who need it. Without MRS, these unaccompanied children would be sleeping on open ground whether cold, wind, rain or snow.

Despicably, during the weekly police evictions, men and young boys are routinely stripped of these essential items, even when it's snowing. With our grant, Mobile Refugee Support replaced these ruined items like tents and sleeping bags, keeping everyone warmer and safer.

Food for People Left without any Support in Greece

Maria was left all alone and without any support when her husband's asylum claim was turned down and he was sent to a detention centre. Unable to work, and no longer eligible to receive food from a camp, Maria found herself destitute and alone.

Our partner, Refugee Biryani & Bananas (RBB), quickly provided Maria a lifeline. She was added to RBB's free shop list to receive supermarket vouchers. At least now Maria could buy food and some hygiene items. We were only too happy to support RBB with a grant to provide for Maria and many others like her.

And it's not just those with rejected claims who RBB are helping. In Greece people are left without any official support just 30 days after getting their positive decision. That's 30 days to learn a new language, find a job and secure housing for your family. It's just not realistic! People with two rejections are also unable to access food or cash support. In Schisto Camp, close to Athens, many single people and families have no support and only charities like RBB, to help them.



Rebuilding Lives | Case Studies

Housing for new Mums otherwise homeless in Greece



A baby boy was welcomed into the world after a long and complex C-section in Athens. His mum had moved into a flat run by our on the ground partner, CRIBS International, only the day before he arrived in the world.

Provided with a home, and additional support, mum and baby are doing well. However, baby suffers from a chronic health condition. Only thanks to CRIBS' holistic support do baby and mum have access to a case manager who helps them attend healthcare appointments and navigate the very complex system of hospitals, prescriptions and referrals.

This is one of many young families benefitting from the forRefugees grants awarded to CRIBS to help with their running costs.

Supporting Mental Health in Greece

"I came to Lesbos in July 2019 as a refugee. After a while, I started volunteering with different organisations and learned how to speak English. My interest in sports made me search for a place to do exercise. When I got to know Yoga Sport with Refugees I started to go to the gym for boxing class, which I found a safe and friendly environment with different nationalities. That made me feel good from the first day. Now, I am very happy to be a member of this Yoga and Sport team", Lived Experience Coach at Yoga Sport with Refugees (YSR)

When one of their funders pulled out with little notice, our partner YSR needed immediate help to pay the bills. It's what forRefugees is here for, and we were happy to help.

YSR have a sports programme on the Greek island of Lesbos, hiring coordinators and coaches from the refugee community.

Through YSR's programmes, people living in the Mavrovouni Refugee Camp have the chance to escape their day-to-day situation and improve their mental and physical health through sport including tournaments in the local community.



Why forRefugees is Different

The trustees make regular self-funded trips to volunteer with and visit their grassroots partners. By being on the ground they can listen, see, hear, feel and experience situations first-hand.

“ForRefugees are so much more than a vital fiscal sponsor: they are our capacity-building support, our hands-on volunteers, our link to each other, our back-up, lifeline, shoulder to cry on. They are our advocate, star story-teller and the team we cannot wait to share our good news with.

~ Alice, NGO Coordinator, France

The trustees also feel it is important to be there for their partners. This field is challenging, complicated, politically and culturally sensitive, and often lonely. ForRefugees is the funder and partner who understands these frustrations and offers support and solutions working with those in its network.

“ForRefugees work diligently to support displaced people covering a wide range of essential humanitarian services. Their backing of over 50 grassroots organisations is just one signifier of the impact they have and their immense influence on the work being done to support refugees in the Balkans, Greece and France.

~ Soline, NGO Coordinator, The Balkans

In the reporting period forRefugees trustees were on the ground in:



France - Calais & Dunkirk | October 2022



Serbia - Subotica | November 2022



Greece - Athens & Lesvos | January 2023



France - Calais & Dunkirk | February 2023



Greece - Thessaloniki, Lagadikia, Kavala & Athens | June 2023

“ForRefugees demonstrates an impressive ability to leverage resources and partnerships maximising the effectiveness of the entire humanitarian ecosystem. Their dedication to collaboration and capacity-building enables grassroots NGOs to navigate the challenges of aiding refugees with resilience and adaptability.

~ Chloe, NGO Coordinator, Greece



Plans for the Future

The CIO strategy is to continue its current activities, with the intention of growing. This includes:

- Fundraising from the public and trusts and any other fundraising opportunities.
- Maintaining a growing network of grassroots organisations operating in refugee hot-spots across Europe. We are not planning to restrict the number of partners we have.
- Awarding grants of an average £3000, and maximum £15,000. Partners will continue to be able to apply as often as they want and grants will be paid on a continuous basis.
- Providing simple, free, umbrella charity services to our partners, as required.
- Offering support and solutions across our network as and when needed.
- Being on the ground regularly on self-funded trips.

However, the trustees acknowledge that these are incredibly difficult times for the charity sector, and especially difficult for those of us helping refugees. This is attributable in no small part to the UK Government's publicly proclaimed hostile environment and the passing of Bills including the Illegal Migration Act and the Rwanda Bill. Therefore, the trustees acknowledge that growing revenue has never been a more difficult challenge.

In addition, the CIO overhead costs are rising. This is because of general cost of living increases combined with the need to pay for more external skills, experience and resources. Necessary as it is increasingly more difficult and time-consuming to fundraise (with less success).

Immediate CIO plans include:

- Reviewing the strategy, mission, tone of voice and brand identity to ensure fitness for the future.
- Updating the website.
- Continuing to transform social media; including optimising TikTok fundraising tools.
- Increasing advocacy in both the UK and, in partnership with other like-minded organisations, the EU (European Union).

Any growth will need continued robust governance and the CIO will implement additional processes, systems and tracking as and when needed.

One thing that is certain is that there has never been more urgent need for the services. Therefore, forRefugees will keep working passionately and collaboratively for the urgent relief, daily survival and rebuilding the lives of refugee men, women and children for as long as the need is there - in whatever capacity they are able to.

Principal Risks and Uncertainties

The principal risks and uncertainties facing ForRefugees at time of writing are:

- Falling income and lack of income diversity as fewer donors share potentially less resources between more applicants.
- Reputational damage from those people who are hostile to refugees and seek to diminish their legal and human rights. Taking those of us who help, with them.
- Being heard; social media, news, tv and more is all designed for fast consumption and often algorithms mean you only ever 'preach to the converted'. Being seen and heard is a huge challenge.

ForRefugees will continue to act within international and national human rights laws to do all they can to help and support people suffering as refugees in Europe.

Reserves Policy

ForRefugees is committed to maintaining financial stability to ensure the continuity of its charitable activities while meeting unforeseen challenges. The CIO's Reserves Policy aims to secure a minimum of £12,000 in unrestricted reserves, representing three months core costs (including overheads, marketing, bank charges and accountancy) within its budget.

The trustees appreciate the reserves are unusually low. This is because the CIO does not have any assets, fixed salaries, or ongoing project cost commitments. If revenue falls, the CIO can continue to operate, but would have reduced support.

Charity's Financial Health

Whilst it is undoubtedly disappointing that the financial position of the charity has reduced year on year, in this very challenging climate the trustees consider the charity's performance for the year ended 30 June 2023 to be satisfactory.

During the reporting period the income was £692,558 (down from £1,073,314 in 2021/22) and total expenditure was £670,452 (down from £1,039,377 in 2021/22).

Net movement in funds for the year was £22,106 (from £33,937 in 2021/22).

At the balance sheet date the CIO had total funds of £127,506 (from £98,014 in 2021/22).

3 Statement of Trustee Responsibilities

The CIO trustees are responsible for preparing the Trustees Report and the Financial Statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

This requires the trustees to prepare Financial Statements each financial year giving a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources of the CIO for that period.

In preparing these Financial Statements the trustees must:

- Select the suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP.
- 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.
- Prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the CIO will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the Financial Statements comply with the Charities Act 2011.

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.

Approved by the CIO Trustees on 16 April 2024 and signed on their behalf by:

Delia Nadarajah
Delia Nadarajah
Chair of Trustees

5 ACKNOWLEDGEMENTS

Thank **YOU** for being such an integral part of the forRefugees community.

Foundations & Trusts

BLFC Trust
Chalk Cliff Trust
Dr. Martens Foundation
Dumbreck Trust
Gibbs Trust
Lush Charity Pots
Pignatelli Foundation
SCSJD Family Trust
Souter Charitable Trust
The Morel Trust
The Step Up Fund
Vegetology Foundation

Donors

Buttery Toast
Coupa Software
Inklings Things
JSS Search Ltd
Newstead Wood School
Oxford University RAG
Renske Totte Photos
STAR Edinburgh Uni
Thenga Cafe
Work for Good

Donated or Fundraised

Donated a Birthday
Fundraised
Marathon Runners
Monthly Donors
One-off Donors
Ride London-Essex 100
Salary Sacrificers

Our Team & Volunteers:

Merel Graeve
Katie Hyne
Sarah Ritson
Rachel Strudwick

On the Ground Partners

Refugee Charity Network



Your donations fuel our network of passionate grassroots activists providing urgent relief, meeting the daily survival needs and helping rebuild the lives of some of the world's most disadvantaged people.

4 Financial Statements

Analysis of the CIO income and expenditure and movement in funds in the reporting period.

Statement of Financial Activities for the year ended 30 June 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year [Restated] £
Income and endowments from:					
Donations and legacies	3	550,042	130,867	680,909	1,050,928
Other trading activities	4	372	-	372	1,959
Investments	5	174	-	174	20
Other	6	11,104	-	11,104	20,407
Total		561,691	130,867	692,558	1,073,314
Expenditure on:					
Raising funds	7	33,592	254	33,846	20,827
Charitable activities	8	517,810	118,795	636,606	1,018,550
Total		551,403	119,049	670,452	1,039,377
Net income before other gains/(losses)		10,288	11,818	22,106	33,937
Other gains/(losses)		-	-	-	-
Net movement in funds		10,288	11,818	22,106	33,937
Reconciliation of funds:					
Total funds brought forward		98,014	-	98,014	64,077
Total funds carried forward	15	108,302	11,818	120,120	98,014

There are no other gains and losses other than those included above. The results shown above relate to continuing activities.

Balance Sheet

Setting out the CIO's assets and liabilities and retained funds for the year ended 30 June 2023.

	Notes	Current Year £	Prior Year [Restated] £
Current Assets			
Cash at bank and in hand		127,506	99,050
Debtors	12	900	7,195
Total		128,406	106,245
Liabilities			
Total creditors: amounts falling due within one year	13	(8,286)	(8,231)
Total		(8,286)	(8,231)
Net Current Assets		120,120	98,014
Total Assets Less Current Liabilities		120,120	98,014
Net Assets Excluding Pension Asset or Liability		120,120	98,014
Total Net Assets	15	120,120	98,014
The Funds of the Charity			
Restricted income funds	14	11,818	-
Unrestricted funds	14	108,302	98,014
Total		120,120	98,014

The Financial Statements were approved by the CIO Trustees on 16 April 2024, authorised for issue and signed on their behalf by:

Delia Nadarajah

 Delia Nadarajah
 Chair of Trustees

Cash Flow Statement

Summary of the CIO's cash flows for the year ended 30 June 2023.

	Notes	Current Year £	Prior Year [Restated] £
Cash Flows from Operating Activities			
Net Income per Statement of Financial Activities		22,106	33,937
Dividends, interest and rents from investments		174	(20)
Increase/(decrease) in trade and other receivables		6,295	(7,195)
Increase/(decrease) in trade and other payables		55	8,231
Net cash provided by operating activities		28,630	34,953
Cash flows from investing activities			
Dividends, interest and rents from investments		(174)	20
Net cash provided by investing activities		(174)	20
Cash flows from financing activities			
Other cash items from financing activities		-	-
Net cash provided by financing activities		-	-
Change in cash in the reporting period		28,456	34,973
Cash and cash equivalents			
Cash and cash equivalents at beginning of period		99,050	64,077
Net change in cash for period		28,456	34,973
Cash and cash equivalents at end of period	17	127,506	99,050

Notes to the Accounts for the year ended 30 June 2023

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting for 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) (effective 1 January 2019) – (Charities SORP (FRS102)), and the Charities Act.

Going Concern

Under the going concern basis of accounting, the financial statements are prepared on the assumption that the charity is a going concern and will continue its operations for the foreseeable future.

Fund Accounting

Unrestricted Funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Restricted Funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of Income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and is virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with Related Expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and Legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income
Tax Reclaims on Donations and Gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated Services and Facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer Help	The value of any volunteer help received is not included in the accounts.
Investment Income	This is included in the accounts when receivable.

Expenditure

Recognition of Expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on Raising Funds	These comprise the costs associated with attracting voluntary income and fundraising trading costs.
Expenditure on	These comprise the costs incurred by the Charity in the delivery of its

Charitable Activities	activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants Payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the Trustees at the end of the year but not yet paid.
Governance Costs	These include the costs associated with meeting the constitutional and statutory requirements of the Charity, including audit/independent examination fees, costs linked to the strategic management of the Charity, and a share of other administration costs.

Taxation

The Charity is exempt from tax on its charitable activities. During the year, the Charity obtained VAT registration for the purposes of reclaiming VAT on digital marketing.

Other Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and In Hand

Cash at bank and in hand comprises cash at bank, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts.

Trade and Other Creditors

Short-term creditors are measured at the transaction price. Other 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.

Foreign Currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the Charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the Charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of Donated Goods, Facilities and Services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2. Statement of Financial Activities – prior year

	Unrestricted Funds [Restated] £	Restricted Funds [Restated] £	Total Funds [Restated] £
Income and endowments from:			
Donations and legacies	831,488	219,440	1,050,928
Other trading activities	1,959	-	1,959
Investments	20	-	20
Other	20,407	-	20,407
Total	853,874	219,440	1,073,314
Expenditure on:			
Raising funds	20,523	304	20,827
Charitable activities	799,413	219,136	1,018,550
Total	819,936	219,440	1,039,377
Net income before other gains/(losses)	33,937	-	33,937
Other gains/(losses)	-	-	-
Net movement in funds	33,937	-	33,937
Reconciliation of funds:			
Total funds brought forward	64,077	-	64,077
Total funds carried forward	98,014	-	98,014

The prior period figures have been restated to correct an immaterial error which had resulted from roundings.

3. Income from Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds [Restated] £
Donation income	482,542	79,059	561,601	831,488
Grants income	67,500	51,808	119,308	219,440
Total	550,042	130,867	680,909	1,050,928

4. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds [Restated] £
Sale of Products	372	-	372	1,959
Total	372	-	372	1,959

5. Income from Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds [Restated] £
Bank interest income	174	-	174	20
Total	174	-	174	20

6. Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds [Restated] £
Commission income	11,104	-	11,104	20,407
Total	11,104	-	11,104	20,407

7. Expenditure on Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds [Restated] £
Advertising & marketing	21,976	-	21,976	2,312
Bank charges	866	254	1,120	1,816
Donation fees	10,751	-	10,751	15,742
Gain or loss on exchange rate	-	-	-	56
Total	33,592	254	33,846	20,827

8. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds [Restated] £
Grants made	169,916	498	170,414	739,961
Direct aid mobile topup and wifi	185,916	400	186,316	267,305
Other charitable expenses	160,334	117,897	278,231	1,806
Delivery & shipping	-	-	-	172
Governance expenses	1,645	-	1,645	9,305
Total	517,810	118,795	636,606	1,018,550

9. Analysis of Governance Expenses

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds [Restated] £
Independent examiner's fee	1,645	-	1,645	3,305
Audit fee	-	-	-	6,000
Total	1,645	1,645	1,645	9,305

10. Trustee Remuneration and Expenses

No Trustees were paid any remuneration or received any benefits. There were no expenses payable to Trustees.

11. Staff Costs

No employees received emoluments in excess of £60,000.

The average monthly number of monthly employees during the year, and the preceding year, was nil.

12. Debtors

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds [Restated] £
Donations receivable	-	-	-	7,195
VAT reclaim	900	-	900	-
Total	1,645	1,645	1,645	9,305

13. Creditors: amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds [Restated] £
Accruals	8,630	-	8,630	7,705
Other creditors	(344)	-	(344)	526
Total	8,286	-	8,286	8,231

14. Statement of Funds

	At 1 July 2022 £	Incoming Resources £	Resources Expended £	At 30 June 2023 £
Restricted Funds				
Restricted income funds:				
Balkans - Humanitarian Aid Distributions	-	19,160	(19,160)	-
Europe – Advocacy	-	4,600	-	4,600
Europe - Phone Credits & Associated	-	400	(400)	-
France - Humanitarian Aid Distributions	-	21,901	(14,683)	7,218
France - Mental/Physical Health/Activities	-	2,000	(2,000)	-
France - Supporting Children	-	38,068	(38,068)	-
Greece - Humanitarian Aid Distributions	-	500	(500)	-
Greece - Legal/Information Support	-	21,938	(21,938)	-
Greece - Mental/Physical Health/Activities	-	12,800	(12,800)	-
Greece - Supporting Solo Males	-	4,500	(4,500)	-
UK – Humanitarian Aid Distributions	-	5,000	(5,000)	-
Total	-	130,867	(119,049)	11,818
Unrestricted Funds:				
General funds	98,014	561,691	(551,403)	108,302
Total	98,014	561,691	(551,403)	108,302
Total Funds	98,014	692,558	(670,452)	120,120

15. Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Net current assets	108,302	11,818	120,120
Total	108,302	11,818	120,120

16. Funding Commitments

The Trustees committed funding for beneficiaries prior to the year end which were not settled until after the balance sheet date amounting to £6,410.

17. Reconciliation of Net Debt

	At 1 July 2022 £	Cash Flows £	At 30 June 2023 £
Cash and cash equivalents	99,050	28,456	127,506
Total	99,050	28,456	127,506

18. General Volunteers

During the year the following volunteers freely gave up their time to assist with the running of the charity:

Bookkeeper (1 day per month) – processing all transactions in the accounting software ensuring income and outgoings are accurately assigned to the chart of accounts and reconciled on a monthly basis to the bank statements.

5 Independent Examiner's Report

Independent examiner's report to the trustees of ForRefugees

I report on the financial statements of the charity for the year ended 30 June 2023, which comprise the statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act'). The Charity's trustees consider that an audit is not required for this year under section 144 of the 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 applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and 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 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

As the charity's gross income exceeded £250,000 I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

(1) In connection with my examination, no material matters have come to my attention which give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Report) Regulation 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of independent examination.

(2) 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.



Chaweevan Williams FCCA
Verdant Accountants Limited
Chartered Certified Accountants
20-22 Wenlock Road,
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Date: 16 April 2024