



forRefugees

Trustees Annual Report and Financial Statements

For year ended 30 June 2024



Humanity for every refugee
www.forrefugees.org



Registered with
**FUNDRAISING
REGULATOR**

Charity Number 1168435

Welcome from our Chair of Trustees & Founder/CEO

A small team of passionate people can achieve incredible things!

Over the past year, forRefugees has directly supported more than 50 NGOs working on the ground across 8 countries, each providing critical services to men, women, and children who have been forced to flee their homes.

This year has been a challenging one. Our mission - helping the world's most vulnerable people by filling the gaps where governments and larger NGOs fall short - can feel overwhelming. But we remain committed to supporting refugees knowing that every small act of kindness can change a life. Whether it's eating a hot meal, having a safe place to sleep, or the relief of finally understanding thanks to a translator, these moments of connection and support give more than just practical help, but rare kindness and hope for a better future.

In December, our Christmas Challenge fundraiser with The Big Give raised £81,961. Nearly 100 donors, brilliantly backed by the Step-Up Fund, enabled 22 critical humanitarian projects across four countries. Incredibly, these projects together impacted the lives of over 17,500 people.

Then, in May 2024, we were thrilled to be chosen by PayPal Giving Fund as a Small Charity of the Month. Nearly 1,000 people a day chose to support refugees when PayPal gave them a simple way to do so. People who believe, as we do, that every life is worth fighting for.

And, thanks to the generosity of a family foundation, we ringfenced much of our core costs again this year. It means 95% of every donation from the public goes directly towards helping refugees on the ground.

Going forward we can't emphasise enough just how much your help is still needed. It's hard to comprehend just how difficult life remains for refugees in Europe's darkest corners.

In Greece, conditions are dire and the journey to safety is fraught with danger. For those who make it to a camp, the initial relief is short-lived because Greece's state camps, now Closed Controlled Access Centres (CCACs), have increasingly become places of containment rather than refuge.

Meanwhile, in countries like Bosnia, Serbia, and Northern France, people move through forests and along train tracks like shadows. Here people have no status, no documents and, it seems, no human rights. Police and border force brutality is commonplace.

NGO's are often providing the only support. Essentials like tents, blankets, food, drinking water, hygiene items and first aid.

Together we're providing light in dark places for refugees in Europe and giving hope for a better tomorrow. Join us for Refugees.

Delia

Chair of Trustees

Amber

Founder / CEO

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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)
Laura Darwish (Treasurer)
Nima Moradi (Expert by experience)
Thomas Steadman
Ingrid van Loo
Amber Bauer
Merel Graeve
Christopher McQuillan

Trustees who served during the reporting period:

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 2024. The reference and administrative information on page 1 forms part of this report.

Objectives and Activities

ForRefugees was established in 2016 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 ten trustees (as amended on 5 February 2024). In appointing 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 of being a refugee who can bring expertise by 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 is an expert by 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 reports 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. Whilst there are approval criteria, trustees also have decision-making discretion for any applications that are less straight-forward.

Payments from the main CIO bank account are set up by the CEO and counter-approved by one of three other trustees who each 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.

Our volunteer Book Keeper (unpaid position one day per month) enters 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, nor the CEO, 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.

From January to April 2024 the CIO appointed a paid Head of Development and Impact full-time, reducing to part-time throughout May and June. This was a contractor position, not on payroll.

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 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.
- The ongoing economic crisis.
- The Israel-Palestine War from October 2023.
- Increasingly hostile policies towards immigrants to 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 its ninth 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 processes as straight-forward as possible the CIO remains 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 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 respond with 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. This includes Northern France, The Balkans and Eastern Europe. In the reporting period the CIO supported NGOs in these eight countries:

- Greece
- France
- Bosnia & Herzegovina
- Bulgaria
- Serbia
- UK
- Lithuania
- Poland

By exception, the trustees also supported one NGO in Lebanon during the reporting period.



2023/24 Impact & Performance at a Glance

127k

Refugee Lives
Touched

8

Countries

50

Partners
on the ground

£655k

Grants & Funds
Awarded*

“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

* Includes related bank charges and currency conversion costs.

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Funding Recipients

Recipients of forRefugees funds throughout the reporting period are our trusted grassroots partners providing expertise from the ground in Europe and the UK. You can also see our grants published on 360Giving supporting open standards and transparency.



Who Your Donations Help - Tackling Malnutrition in Pregnancy and Early Childhood

"We're deeply concerned about the widespread vitamin and mineral deficiencies among the refugee population, especially in pregnant women, many of whom are not receiving any prenatal care in the camps. Recently, two women suffered late-term miscarriages, and maternal malnutrition could have been a significant contributing factor."

"At CHEERING, we regularly screen pregnant women for iron deficiency anemia, a major cause of malnutrition and poor pregnancy outcomes."

"Alarming, 57% of the pregnant women we tested were found to be anemic, compared to just 15.1% of the

general population of women of reproductive age in Greece. Among all women tested, 62% were anemic."

"These numbers highlight the critical need for nutritional support in the camps. The care we provide is essential and, for many women, is the only support they receive during pregnancy."

"For Refugees understand the risks and have supported our Grow Clinics including mother's packs of nutritional and iron-rich foods such as dates, almonds and lentils, and also the vehicle and fuel needed for travel to the camps and the mamas in need of extra nutrients."



Who Your Donations Help - Protecting the Most Vulnerable

"In just the past two months, we have provided specialized legal support to 260 clients in our office.

"In January, B was referred to us by MSF, soon after giving birth. We quickly knew she was a survivor of human trafficking and sexual violence. Despite being in obvious pain, she hadn't seen a doctor, and her baby had only been checked once.

"Completely overlooked, B and her newborn's needs and vulnerabilities were ignored by camp authorities (Closed Controlled Access Centre - CCAC).

"For example, they were detained when they first arrived to the CCAC and

conditions were so degrading they were forced to share a bunk bed with an unrelated male. B was humiliated by being made to wear the same clothes for weeks.

"We filed an interim measure with the European Court of Human Rights and, in February, the Court granted the measures. The Greek authorities were ordered to urgently relocate B and her child to safe and suitable accommodation and ensure they receive proper food, water, clothing, and medical care.

"For Refugees have regularly visited Greece and know the realities of camp conditions. They readily support our work protecting the most vulnerable."



I HAVE
RIGHTS.

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Who Your Donations Help - Restoring Dignity for Refugees Living in Tents

"In Calais, we primarily support single Sudanese men, who are often in a state of constant flux, hoping to cross to the UK within days of arriving. However, repeated failed attempts force them to survive in tents alongside thousands of others.

"The conditions they face are harsh - police evictions every 48 hours, exposure to bleak weather, and a life far from home that is both undignified and dehumanising.

"So we focus on providing them with dry food, ingredients and cooking equipment because this allows people to prepare meals whenever they want to and according to what they like. This

autonomy is crucial in restoring some of the dignity stripped from them daily.

"Cooking for themselves and their community not only offers psychological benefits, providing structure and a sense of normality, but also a sense of self-reliance. Giving people control over their food brings the men together and strengthens community bonds.

"for Refugees have been amazing. They really grasp the situation here and were there for us when we urgently needed a new van this year - critical for mobile distributions - and also supported our food costs."



Why forRefugees is Different

The forRefugees team can listen, see, hear, feel and experience situations first-hand by spending time with NGOs and refugee communities on the ground. That's why they make regular (self-funded) trips to volunteer with and visit their partners.

“We are under the impression that it gets harder and harder to adequately finance projects like ours, despite the lives of people on the move deteriorating on a daily basis. We can't thank forRefugees enough for their ongoing support.”
~ Jordan, NGO Coordinator, Greece

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 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

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

-  Greece - Chios, Samos & Athens | September 2023
-  France - Calais & Dunkirk | December 2023
-  Greece - Ioannina, Kos & Athens | January 2024
-  France - Calais & Dunkirk | April 2024
-  France - Calais & Dunkirk | June 2024
-  Greece - Kavala, Lagadikia & Thessaloniki | June 2024

With the next trip in September 2024 already booked.



Plans for the Future

As forRefugees enters its ninth year it faces increasing challenges. While the UK's political climate is more hopeful after the June 2024 elections, funding pressures continue to mount for smaller charities like forRefugees. Global conflicts, the climate emergency, and economic uncertainties are making it harder to secure funding - even as they force more people to become refugees.

Across Europe, men, women, and children are barely surviving in overcrowded camps, with severe shortages of basic necessities like food, water, and shelter. The CIO strategy for 2024-25 focuses on maximising impact with the resources available and staying adaptable to the evolving needs.

The CIO aims to be the leading human voice raising awareness of Europe's Refugee Crisis front-lines. This means diversifying their communication channels, growing their voice through more impactful messaging, and growing the forRefugees brand and reputation generally.

Because forRefugees operates with relatively low overheads, the CIO can survive difficult financial times, but people living as refugees need urgent help and so they hope the funding situation improves soon.

For 2024-25 the CIO is focusing on:

- **Website** - launching a more impactful, targeted, user (and eco-) friendly website. Leveraging Google Ads - both the free package and paid extras.
- **Advocacy** - enabling our supporters to easily take actions such as writing to their MP, or co-signing letters, on topics of national and European interest.
- **Social Media Strategy** - measuring the positive impact of our new Social Media Strategy and measuring success against informed targets.
- **AI and new Technology** - leveraging new tools and solutions for optimum impact and efficiency.

The CIO will also continue its current activities including:

- Fundraising from the public and trusts and any other fundraising opportunities.
- Supporting like-minded NGOs operating in refugee hotspots across Europe.
- Awarding grants of an average £3,000, 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.
- Being on the ground regularly on self-funded trips.

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

The trustees are pleased to report a 9% increase in turnover from the previous year in what continued to be a very challenging year. The trustees consider the charity's performance for the year ended 30 June 2024 to be positive in difficult circumstances.

During the reporting period the income was £753,569 (up from £692,558 in 2022/23) and total expenditure was £728,488 (up from £670,452 in 2022/23).

Net movement in funds for the year was £25,081 (from £22,106 in 2022/23).

At the balance sheet date the CIO had total funds of £145,201 (from £120,120 in 2022/23).

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 29 August 2024 and signed on their behalf by:

Delia Nadarajah

Delia Nadarajah
Chair of Trustees

4 ACKNOWLEDGEMENTS

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

BLF Charitable Trust
Dr. Martens Foundation
Gibbs Trust
JSS Search Ltd
Lush Charity Pots
Moonlight Trust
Network for Social Change
Oxford University RAG
PayPal
Renske Totte Photos
Rowney Trust
SCSJD Charitable Trust
Souter Charitable Trust
The Big Give
The Step Up Fund
Thenga Cafe
Vegetology Foundation

Donated or Fundraised

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

Our Team & Volunteers:

Paddy Bramley Smith
Sarah Ritson
Rachel Strudwick



Your donations to forRefugees support experts on the ground providing urgent relief, meeting the daily survival needs and helping rebuild the lives of some of the world's most disadvantaged people.

5 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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year £
Income and endowments from:					
Donations and legacies	3	599,836	147,738	747,574	680,909
Other trading activities	4	-	-	-	372
Investments	5	515	-	515	174
Other	6	5,480	-	5,480	11,104
Total		605,831	147,738	753,569	692,558
Expenditure on:					
Raising funds	7	56,172	467	56,639	33,846
Charitable activities	8	549,153	122,697	671,849	636,606
Total		605,325	123,163	728,488	670,452
Net income before other gains/(losses)		506	24,575	25,081	22,106
Other gains/(losses)		-	-	-	-
Net movement in funds		506	24,575	25,081	22,106
Reconciliation of funds:					
Total funds brought forward		108,302	11,818	120,120	98,014
Total funds carried forward	15	108,809	36,392	145,201	120,120

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 2024.

	Notes	Current Year £	Prior Year £
Current Assets			
Cash at bank and in hand		151,552	127,506
Debtors	12	-	900
Total		151,552	128,406
Liabilities			
Total creditors: amounts falling due within one year	13	(6,351)	(8,286)
Total		(6,351)	(8,286)
Net Current Assets		145,201	120,120
Total Assets Less Current Liabilities		145,201	120,120
Net Assets Excluding Pension Asset or Liability		145,201	120,120
Total Net Assets	15	145,201	120,120
The Funds of the Charity			
Restricted income funds	14	36,392	11,818
Unrestricted funds	14	108,809	108,302
Total		145,201	120,120

The Financial Statements were approved by the CIO Trustees on 29 August 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 2024.

	Notes	Current Year £	Prior Year £
Cash Flows from Operating Activities			
Net Income per Statement of Financial Activities		32,171	22,106
Dividends, interest and rents from investments		515	174
Increase/(decrease) in trade and other receivables		900	6,295
Increase/(decrease) in trade and other payables		(9,025)	55
Net cash provided by operating activities		24,561	28,630
Cash flows from investing activities			
Dividends, interest and rents from investments		(515)	(174)
Net cash provided by investing activities		(174)	(174)
Cash flows from financing activities			
Other cash items from financing activities		-	-
Net cash provided by financing activities		-	-
Change in cash in the reporting period		24,046	28,456
Cash and cash equivalents			
Cash and cash equivalents at beginning of period		127,506	99,050
Net change in cash for period		24,046	28,456
Cash and cash equivalents at end of period	17	151,552	127,506

Notes to the Accounts for the year ended 30 June 2024

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 Facilities 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 Charitable Activities - These comprise the costs incurred by the Charity in the delivery of its 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.

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 £	Restricted Funds £	Total Funds £
Income and endowments from:			
Donations and legacies	550,042	130,867	680,909
Other trading activities	372	-	372
Investments	174	-	174
Other	11,104	-	11,104
Total	561,691	130,867	692,558
Expenditure on:			
Raising funds	33,592	254	33,846
Charitable activities	517,810	118,795	636,606
Total	551,403	119,049	670,452
Net income before other gains/(losses)	10,288	11,818	22,106
Other gains/(losses)	-	-	-
Net movement in funds	10,288	11,818	22,106
Reconciliation of funds:			
Total funds brought forward	98,014	-	98,014
Total funds carried forward	108,302	11,818	120,120

3. Income from Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Donation income	504,884	53,698	574,534	561,601
Grants income	79,000	94,040	173,040	119,308
Total	599,836	147,738	747,574	680,909

4. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Sale of Products	-	-	-	372
Total	-	-	-	372

5. Income from Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Bank interest income	515	-	515	174
Total	515	-	515	174

6. Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Commission income	5,480	-	5,480	11,104
Total	5,480	-	5,480	11,104

7. Expenditure on Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Advertising & marketing	44,883	-	44,883	21,976
Bank charges	857	396	1,253	1,120
Donation fees	10,433	70	10,503	10,751
Gain or loss on exchange rate	-	-	-	-
Total	56,172	467	56,639	33,846

8. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Grants made	157,440	28,039	185,479	170,414
Direct aid mobile topup and wifi	182,900	-	182,900	186,316
Other charitable expenses	206,473	94,658	301,131	278,231
Delivery & shipping	-	-	-	-
Governance expenses	2,340	-	2,340	1,645
Total	549,153	122,697	671,849	636,606

9. Analysis of Governance Expenses

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Independent examiner's fee	2,340	-	2,340	1,645
Audit fee	-	-	-	-
Total	2,340	-	2,340	1,645

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

12. Debtors

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Donations receivable	-	-	-	-
VAT reclaim	-	-	-	900
Total	-	-	-	900

13. Creditors: amounts falling due within one year

	Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior Year Funds £
Accruals	7,595	-	7,595	8,630
Other creditors	(1,244)	-	(1,244)	(344)
Total	6,351	-	6,351	8,286

14. Statement of Funds

	At 1 July 2023 £	Incoming Resources £	Resources Expended £	At 30 June 2024 £
Restricted Funds				
Restricted income funds:				
Balkans - Humanitarian Aid Distributions	-	1,500	(1,500)	-
Balkans – Non Food Distributions	-	500	(500)	-
Europe – Advocacy	4,600	-	(600)	4,000
France - Humanitarian Aid Distributions	7,218	43,177	(18,002)	32,392
France - Supporting Children	-	34,961	(34,961)	-
France – Supporting Women	-	2,113	(2,113)	-
Greece - Legal/Information Support	-	27,327	(27,327)	-
Greece - Supporting Solo Males	-	10,160	(10,160)	-
Greece – Supporting Women	-	20,000	(20,000)	-
Lebanon – Free Shop	-	3,500	(3,500)	-
UK – Choir	-	4,500	(4,500)	-
Total	11,818	147,738	(123,162)	36,392
Unrestricted Funds:				
General funds	108,302	605,831	(605,325)	108,809
Total	108,302	605,831	(605,325)	108,809
Total Funds	120,120	753,569	(728,488)	145,201

15. Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Net current assets	108,809	36,392	145,201
Total	108,809	36,392	145,201

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 £7,205.

17. Reconciliation of Net Debt

	At 1 July 2023 £	Cash Flows £	At 30 June 2024 £
Cash and cash equivalents	127,506	24,046	151,552
Total	127,506	24,046	151,552

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.

6 Independent Examination

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 2024, 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.

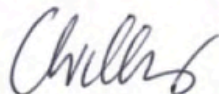
Independent examiner's statement

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,
London N1 7GU

Date: 27 September 2024