

LEGACY OF WAR FOUNDATION

England & Wales · Charity number 1174792

Details

Status Registered

Legal form CIO

Registered 2017-09-22

Register [View on the Charity Commission register](#)

Contact

Address 11 Greek Street
Soho
London
W1D 4DJ

Phone 01424257688

Email info@lowf.org

Website <https://www.legacyofwarfoundation.com>

Activities

Objects: THE OBJECTS OF THE CIO ARE:1. THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF WAR/ARMED CONFLICT THROUGHOUT THE WORLD IN THE FORM OF PROVIDING FUNDING AND SUPPORT TO PARTNER NGO'S AND IMPLEMENTATION OF INDEPENDENT PROJECTS IN DIRECT SUPPORT OF CIVILIANS AFFECTED BY ARMED CONFLICT.2. TO ADVANCE THE EDUCATION OF THE PUBLIC AND OF PERSONS IN AUTHORITY CONCERNING THE PREVENTION AND REDUCTION OF ARMED CONFLICT, IN PARTICULAR BUT NOT EXCLUSIVELY BY RAISING AWARENESS OF THE TERRIBLE CONSEQUENCES OF ARMED CONFLICT THROUGH HIGHLIGHTING INDIVIDUAL STORIES FROM CONFLICT AND POST-CONFLICT AREAS, ORGANISING EXHIBITIONS, TALKS AND SCHOOL VISITS ON ISSUES RELATED TO ARMED CONFLICTS.

Activities: To follow

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Afghanistan
- Angola
- Bangladesh
- Cambodia
- Colombia
- Congo
- Iraq
- Laos
- Lebanon
- Rwanda
- Syria
- Turkey
- Ukraine
- Vietnam
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£846,293	£742,350	£592,151	5
2023-12-31	£636,178	£491,949	£488,208	4
2022-12-31	£844,908	£579,104	£311,566	4
2021-12-31	£298,632	£273,631	-	-
2020-12-31	£92,395	£90,410	-	-

Trustees

Name	Role	Appointed
Dr Iain Overton		2025-09-09
LAUREN BELOTE FELTON		2017-09-22
Leslie-Ann Knott		2018-03-01
NICK STAINTHORPE		2017-09-22
Peter Anthony Flynn		2024-03-19
Salvatore Petrone		2019-07-28
Shehan Peter Hettiaratchy		2020-06-09
Vivienne Ann Jennifer Guinness		2018-04-17

LEGACY OF WAR FOUNDATION

England & Wales - Charity number 1174792

Accounts

Charity no. 1174792

Legacy of War Foundation
Report and Unaudited Financial
Statements
15 month period ended
31 March 2025

Legacy of War Foundation

Reference and administration

For the period ended 31 March 2025

Charity number	1174792																				
Registered office and operational address	11 Greek Street London W1D 4DJ																				
Trustees	The trustees who served during the period and up to the date of this report were as follows: <table><tr><td>Nick Stainthorpe</td><td>Chair</td></tr><tr><td>Salvatore Petrone</td><td>Treasurer</td></tr><tr><td>Esther Dakin-Poole</td><td>Resigned 9 March 2024</td></tr><tr><td>Lauren Felton</td><td></td></tr><tr><td>Peter Flynn</td><td>Appointed 19 March 2024</td></tr><tr><td>Vivienne Guinness</td><td></td></tr><tr><td>Shehan Hettiaratchy</td><td></td></tr><tr><td>Leslie-Ann Knott</td><td></td></tr><tr><td>Dawid Konotey-Ahulu</td><td>Resigned 13 May 2024</td></tr><tr><td>Dr Iain Overton</td><td>Appointed 9 September 2025</td></tr></table>	Nick Stainthorpe	Chair	Salvatore Petrone	Treasurer	Esther Dakin-Poole	Resigned 9 March 2024	Lauren Felton		Peter Flynn	Appointed 19 March 2024	Vivienne Guinness		Shehan Hettiaratchy		Leslie-Ann Knott		Dawid Konotey-Ahulu	Resigned 13 May 2024	Dr Iain Overton	Appointed 9 September 2025
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Dawid Konotey-Ahulu	Resigned 13 May 2024																				
Dr Iain Overton	Appointed 9 September 2025																				
Chief executive officer	Giles Duley																				
Bankers	Cooperative Bank PLC 1 Balloon Street Manchester M4 4BE																				
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																				

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Letter from CEO

Over the past fifteen months, I have been reminded again and again that impact does not always arrive loudly. More often it shows up in quiet, determined ways: a mobile clinic making its way down a damaged rural road, a steep slope being terraced to create space to grow, or a volunteer turning up in the rain to help us raise vital funds.

I've watched our three new Land for Women cooperatives farm a full year on land now owned and managed by the women themselves. With your help their families are already earning more, eating better and experiencing a renewed sense of control over their futures. The crops these farmers produce are living, growing examples of what happens when communities are trusted to lead.

In Ukraine, our primary healthcare work has continued to grow with more than 12,000 consultations delivered in rural communities. Behind that number are people seeking care in the midst of uncertainty, and local teams showing up every day despite immense personal risk. It is work rooted in the belief that access to basic rights like healthcare should never be a casualty of war.

This time has also demanded adaptability from us. From Lebanon to the Democratic Republic of the Congo, shifting and volatile contexts have required us to listen closely to our partners and communities, and respond quickly to the needs they identify. This ability remains one of Legacy's greatest strengths.

All of this has unfolded against a challenging backdrop for the humanitarian and development sectors. Reductions in funding, shifting power and questions of ethics are creating seismic change for non-profits everywhere. The landscape is transforming quickly, and I am glad that this is forcing important conversations about sustainability, priorities and how we work.

In the midst of this I've been privileged to continue to travel and have the opportunity to amplify the voices of those who are most affected by war. Bearing witness is not just about documentation; it is about connection. Each conversation, and every image, is an opportunity to challenge indifference, and remind people that behind every headline are human lives with value, agency and hope.

Thank you for standing with us. With your help, our work continues — and so does the responsibility to share these stories, and to act on them.

Giles Duley, founder and CEO

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

Charitable Objects

The objects of the CIO are:

1. The relief of financial need and suffering among victims of war/armed conflict throughout the world in the form of providing funding and support to partner NGOs and implementation of independent projects in direct support of civilians affected by armed conflict; and
2. To advance the education of the public and persons in authority concerning the prevention and reduction of armed conflict, in particular but not exclusively, by raising awareness of the terrible consequences of armed conflict through highlighting individual stories from conflict and post conflict areas, organising exhibitions, talks and school visits on issues related to armed conflicts.

Structure, governance and management

a. Constitution

Legacy of War Foundation was registered as a CIO on September 22nd 2017 and is a registered charity number 1174792. The principal object of the charity is the support of communities and individuals rebuilding lives after conflict and education/advocacy on wars' long-term impact.

b. Trustees

The trustees who served during the period and up to the date of this report were as follows:

Nick Stainthorpe	Chair
Salvatore Petrone	Treasurer
Esther Dakin-Poole	Resigned 9 March 2024
Lauren Felton	
Peter Flynn	Appointed 19 March 2024
Vivienne Guinness	
Shehan Hettiaratchy	
Leslie-Ann Knott	
Dawid Konotey-Ahulu	Resigned 13 May 2024
Dr Iain Overton	Appointed 9 September 2025

None of the Trustees were employed by the Trust or had a financial interest in any contract with the Trust. The Trust does not enter into any related party transactions without seeking advice and approval from the Charity Commission. Trustees are selected for their professional skills and experience across a variety of areas to which they can contribute towards the effective running of the charity. When a vacancy occurs, a profile of the new Trustee Director is agreed, and various methods of finding suitable candidates are used depending upon the expertise required. References are obtained for any new Trustee Director.

c. Organisational structure

The CEO, Giles Duley, was appointed by the Board and reports directly to them. The CEO is responsible for achieving the mission of the organisation by implementing the Trust's policy and strategy, and for all areas of its operations, including fundraising, charitable activities, and communications. The CEO is supported by a team of employees, volunteers and part-time consultants.

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

d. Risk management

Risk assessments are carried out internally by the CEO and his team. Risks are analysed according to their potential impact together with actions that either have been or will be taken in mitigation. The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

e. Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in determining their charitable activities for the period, in line with the Charity's aims and objectives. The Trustees are satisfied that all charitable activities during the period are for the benefit of the public and that the benefits of each and every charitable activity are clearly identifiable.

Objectives & Activities

We set up the Legacy of War Foundation because we wanted to do things differently. Our localised, sustainable, beneficiary-led projects in Ukraine, Rwanda and Lebanon return power, funding and assets to the hands of the communities we work with.

We seek to challenge the traditional neo-colonial concepts in the aid sector through collaborative, localised and sustainable programming. We know the people best equipped to create change, and our greatest asset as an organisation, are our beneficiaries themselves - or, as we call them, partners. So we build projects from the group up with direct input from our partners and aim for all our programs to be self-sustaining within five years. As an organisation we stand for equal rights, equal opportunities and aim to set an example within the sector.

We create impact through directly-implemented programming like Land for Women in Rwanda, and partnerships with innovative local organisations rooted in their own communities within conflict-affected and post-conflict countries. These partnerships are carefully and methodically researched (both on paper and in person); they represent connections we have intentionally made to ensure solid, ethical collaborations with organisations that truly do what they say they are doing. Across our programming we collect qualitative and quantitative data from partners and beneficiaries as well as undertaking frequent field visits to ensure that resources are being deployed effectively and responsibly for the greatest benefit.

Due to a change in our financial reporting period this report covers our work during 1st January 2024 to 31 March 2025: a 15 month period rather than the one year we would usually report. This means that our financial reporting looks quite different when compared to the figures we include from previous years. From next year we'll return to a 12 month reporting period.

Land for Women

Land for Women (LFW) combines land transfer with finance and education to lift survivors of the Rwandan genocide out of poverty forever. The programme is a five-year partnership grounded in a simple principle: lasting change happens when women have ownership of land, combined with access to training and finance. Now in its fourth year of full operations with five cooperatives in the program, the results have been seismic.

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

In 2024/25, Land for Women continued its work with five cooperatives comprising 155 members. Our newest farms Abunzumumwe, Heza Musha and Abatingingwa have now farmed two complete agricultural cycles on their own land and have seen resulting growth in income and nutrition amongst their families. Imboni have entered their fourth year so preparations are beginning for our first graduation from the full program, including refining graduation indicators with the support of external evaluators.

Sustainable land management

Environmental sustainability is central to the programme's design. Land for Women's climate-smart farming approach integrates agroforestry to promote the restoration of topsoil and improve plant diversity on the farms and for the wider community. During 2024/25 we received a G20 Global Land Initiative grant in collaboration with the UN program to combat desertification (UNCCD) to purchase saplings and delivered tree planting training across all farms which was then cascaded on to their community partners. We'll monitor success rates over the coming year as part of our UNCCD collaboration.

2,650 trees were planted (including a mix of indigenous, fruiting and exotic varieties across 3 LFW farms, 3 schools, 3 health centres and a further 75 local farmers selected by cooperative members.

Investments in rainwater harvesting and irrigation systems have resulted in improved productivity even during dry weather with the long-term aim of enabling farming across all three seasons. Our ongoing soil monitoring shows continued improvement in soil quality and across the farms, supporting better production and resilience to climate change.

Building A Strong Network

This year's Land for Women conference "Guardians of the Land: Women, Leadership and Climate Action" was held at the Kigali Convention Centre in August 2024. The event brought together 220 attendees, including partners and 152 cooperative members from our five farms. Alongside climate experts and representatives of agricultural and environmental resource management bodies, the women themselves took the stage, joined by a live video message from LoWF CEO Giles Duley in Ukraine. For many of the farmers, it was their first time in the capital and provided a unique opportunity to speak at a prestigious venue that has previously hosted world leaders.

A Light That Will Never Dim

(Poem written and performed by LFW cooperative members at Kigali Convention Centre August 2024)

*"Oh my sisters, do you remember when hope seemed lost,
Our hearts broken, with no one to protect us?
I remember the names they called us—"prostitutes"—living on the streets,
Beaten, finding fleeting solace in alcohol and tobacco, which led to unwanted pregnancies.
Let us remember how we were sidelined, left in the yard, denied the right to make decisions,
Forbidden to touch money, relegated to only birthing and cooking.
We lived in that sorrow, alone, without hope.*

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

*Today, as we recount our successes, we find the list endless.
Where we are now is remarkable, and we work tirelessly to honour those
who believed in us,
With no intention of turning back.
Our children are in school, we have health insurance, and our future is bright.
We owe it all to those who love and accept us, who wipe the tears from our eyes.*

We the women poets are forever grateful shining as a light among Rwandans that will never dim."

This year we've also introduced regular meetings of the farms' leadership teams enabling them to share learnings and provide support to one another. This first iteration included a session led by LFW Ambassador Olive sharing more about her personal story, how Icyizere Cooperative has developed, and about her trip to the US to speak at Ensemble's 2024 Horizon conference; and a business training by Imboni President Donatha to share learnings on the importance of formalized farm contracts and insurance. At the Committees' request, we'll now run these seasonally rotating round each cooperative, to provide additional opportunities for collaboration.

Testimonial from Claudette, Heza Musha:

"Before we received land, we were in the lowest economic position. It was a very lonely place.

But now members who don't have a home can pay rent, and every woman has a mattress to sleep on. Our children are healthy and eating well. We can afford to wear the traditional Rwandan dress which is a symbol of honour for a woman...Children see their mothers are important. When LFW members come home with a big bag of potatoes to share with the family, our husbands express how the cooperative is very important. After planting at the cooperative, I give seeds to our members, who plant a small kitchen garden at home which provides an additional income for them.

Being together as a cooperative is very good, because as a group we save money. We do all kinds of business now because you can't sit there without working. For my own side business, I process bananas and squeeze out the nectar to make juice.

This is how we've progressed. We are confident, we are doing business, we don't have problems."

Land for Women was founded as a scalable model, and results this year further confirm its readiness for expansion. As the programme grows, Land for Women remains rooted in its core belief: when women have land, skills and collective power, they can lift themselves, their families and their communities out of poverty.

Funders and thanks

Land for Women is made possible by the women's cooperatives who are demonstrating the transformative power of land transfer: Icyizere Ruhanga, Abunzumumwe, Imboni Gikomero, Abatingwa and Heza Musha. We are also grateful for the ongoing support of Navigatr Group, Range Foundation, Evoca Foundation, Charles Hayward Foundation, Souter Trust, Addax & Oryx Foundation, the Rwanda Governance Board, Gasabo District officials, MIGEPROF, Rwandan Land Management and Use Authority, local community members and our individual donors.

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

Ukraine Crisis Response

Primary healthcare

Across Ukraine's frontline and de-occupied regions, access to healthcare remains one of the most persistent challenges. Throughout the reporting period, our partner CASERS continued to deliver essential medical services to communities where clinics have been damaged, specialists are scarce, and travel to the nearest hospital can be unsafe or impossible.

Working in the Kherson, Mykolaiv, Dnipropetrovsk, Donetsk, and Kharkiv regions with Legacy vehicles and equipment, CASERS' mobile medical centres provided on-site consultation; tests and screenings; and onward referrals as needed. These visits ensure that residents, including many older people and those with chronic conditions, can receive timely care within their own communities. Between January 2024 and March 2025, more than **12,000 consultations** were carried out.

Recognising that many communities remain disconnected from specialist care, CASERS also launched 28 telemedicine centres across frontline regions. With equipment supplied by LoWF and training for local staff, these centres have created sustainable access to specialists for more than 100,000 people. For many residents, this means no longer risking dangerous journeys to distant hospitals, and being able to receive cardiology, neurology, endocrinology, mental health support and more without leaving their villages.

CASERS' work remains focused on improving health outcomes, reducing preventable complications, and supporting the long-term recovery of communities most affected by the war. The organisation will continue operating across southern and eastern Ukraine, adapting services to emerging needs and maintaining ongoing cooperation with local health authorities, regional partners, and national institutions.

Zoya's story:

When we arrived in her village in Donetsk region, Zoya was too weak to come to the mobile clinic. Months of occupation had cut her off from doctors and the medication she needs to manage a rare rheumatological illness. It was her neighbours who came to find us, afraid that she was getting worse.

The Casers team visited Zoya at home. Other clinics had seen her before, but without specialist care or evacuation support she had been unable to get the treatment she needed. By the time we met her, she was exhausted and in pain, but at first she didn't want to risk the journey to hospital.

We insisted and arranged for a Legacy ambulance to take her to a hospital in Dnipro. The head of rheumatology later told us that if Zoya had gone another week without treatment, she would have died. Doctors stabilised her condition and prescribed vital medication, which we funded for the coming months.

Three weeks later, we drove her home. This time, Zoya walked out to meet us — smiling, strong, and excited to return to her garden and grow tomatoes again.

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

Futures: Prosthetics & Orthotics training

In 2024 Legacy of War Foundation prepared to pilot its Futures program: an initiative that trains people with disabilities to become prosthetic and orthotic (P&O) technicians. Building on our model of localised, self-sustaining programming delivering assets and training to break down barriers to empowerment in post-conflict settings, Futures will train a cohort of 12 Ukrainians with disabilities to technician level with an internationally recognised ISPO qualification. Training will be delivered through a blended learning approach facilitated by employment within P&O service centres for the cohort.

As well as funding the program, LoWF will also provide small grants to students to set them up for success in their employment: providing IT equipment, transport for exams, or psychosocial support. Our training partner Human Study has been delivering ISPO-certified training since 2017. This year, we have been working together on forming partnerships with Ukrainian P&O centres and identifying candidates throughout the country to help ensure everyone in Ukraine can access good quality care in their local area.

This program forms a pilot of the wider LoWF *Futures* project which will offer training in a range of rehabilitative professions to people with disabilities in conflict and post-conflict settings. It will develop a professional network - in Ukraine and across the globe - capable of supporting future cohorts with cascaded training and mentoring.

Targeted support

In 2024, our targeted support programme continued to focus on individuals whose circumstances required urgent and specialised assistance. One of these cases was Artur, a 14-year-old from Kharkiv's Saltivka district, who was severely injured by Russian shelling while playing football with friends. The attack resulted in multiple injuries and the loss of his right leg below the knee. After initial treatment in Kyiv, Artur was forced to return to Kharkiv when Okhmatdyt Children's Hospital was struck in July.

When we were introduced to him in August, it was clear that returning home should not mean losing access to quality rehabilitation. Together with the Ukrainian Association of Football Foundation, we supported Artur with the prosthetic care and rehabilitation he needed to continue his recovery while remaining close to his family and community, providing a high-performance prosthetic ankle and ongoing physiotherapy to him in Kharkiv.

Defining Futures

In 2024, to mark International Mine Awareness and Assistance Day, Legacy of War Foundation, together with UNDP Ukraine, launched the photo exhibition "*Defining Futures: People, Tech and Teams for a Mine-Free Ukraine.*" Created by our CEO, photographer and United Nations Global Advocate for people with disabilities in conflict and peacebuilding situations, Giles Duley, the exhibition highlighted human stories, featuring veterans, professional deminers, medical workers, farmers, politicians.

Speaking of the purpose of the project Giles Duley said: "*With the exhibition I hope to bring home the realities of landmine and unexploded ordnance contamination in Ukraine. All I ask is that as governments, NGOs, business, individuals – we ask ourselves that question: Are we doing all we can to make sure the legacy for future generations is one of peace and safety in a landmine free Ukraine? If my work means one child does not die or is not injured, then all I do will have been worthwhile. That is my purpose.*"

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

The exhibition opened at Museum of the History of Kyiv with an event attended by the ambassadors of several of the countries that support mine action in Ukraine, followed by public access. It was later showcased in an outdoor format in the heart of Kyiv on St. Sophia's Square.

Legacy of War Foundation, together with UNDP in Ukraine, expresses its deep gratitude to the National Mine Action Authority, the State Emergency Service of Ukraine, the Ministry of Economy, embassies, NGOs and INGOs, and individuals who contributed to making this exhibition possible. We are also grateful to the European Union, and the governments of Canada, Croatia, Denmark, France, Germany, Japan, Republic of Korea, Malta, the Netherlands, New Zealand, Norway, Spain, Sweden, Switzerland, and the United Kingdom for their support for mine action in Ukraine.

Molotok NGO

In 2024, Legacy of War Foundation deepened its work supporting NGO Molotok to provide therapeutic art-based programmes to children living through the war in Ukraine. Our collaboration began in April with Molotok's intensive workshop for artists, educators, and psychologists. With over 120 applications for only 20 places, the demand underscored the acute need for trauma-informed creative spaces for young people.

This groundwork enabled Molotok to run the first children's art rehabilitation camp, *Furt*, in June 2024. Supported by the Legacy of War Foundation, the 10-day camp welcomed 18 children aged 10-13 from regions heavily impacted by shelling and displacement. The programme focused on theatre, storytelling, and movement, providing children a rare opportunity to explore their experiences safely and creatively. Families shared powerful stories – from sisters Vika and Aliona, who arrived from near Kharkiv, to Andriy, whose father serves on the frontline – reflecting both the challenges children face and the significance of having a supportive space. The presence of a practising psychologist ensured individual needs, including those of children with autism, were met with care and expertise.

In July, we supported Molotok's second initiative, *Fantastic Beasts*, an intercultural art camp delivered with partners in Vienna and Kyiv. Using the imagery of Maria Prymachenko and themes of migration, the camp helped displaced children process their emotions through collaborative artistic exercises.

Ukraine funders & acknowledgements

During 2024/25, our brilliant implementing partners in Ukraine have included Casers, Insight, Marsh Zhinok, GAR and NGO Molotok.

We are immensely grateful for the support of Navigatr, Traveledge, Kensington Travel, Pest Control Office, the Noteman-Jones Foundation, Kitchen 91, Massive Attack, Alissa Timoshkina, George Butler and Walker Books, Cook for Ukraine, Olia Hercules, E. Lee Woodyear, Felicity Spector, Valeriia Voschevska - and to the hundreds of individual donors who have supported Ukrainians impacted by conflict through our Crisis Response over the last year.

Refugee Support

Since 2017 we have supported a number of Syrian refugee families with particularly complex needs in Lebanon, meeting basic needs through secure housing and providing supplies. In 2024 we had begun winding down this programming as the remaining children in the program approached their school graduation.

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

However, following the increase in attacks around the Israeli border after the October 7th attacks, we decided to utilise our experience in Lebanon to respond to the needs of families from Lebanon and Gaza who had been injured in this escalation. Working with the Ghassan Abu Sittah Children's Fund who provide vital surgical interventions and medical evacuation for critically injured children, we've supported families who have lost their homes or relocated for treatment to ensure access to safe, hygienic accommodation during rehabilitation.

Ivanna's story:

On September 23rd 2024, Ivana and her sister were playing outside their house in Deir Kanoun al Naher, Lebanon, when an Israeli guided bomb hit a garage on the other side of the street. There had been no warning.

Their parents, Fatima and Mohammad, ran out into the street to find both children severely burnt. Paramedics rushed the children to the nearest hospital. When she got there, Fatima at first didn't recognise Ivana due to the severity of her injuries - she had third-degree burns across more than 35% of her body - but when she heard her crying, she knew it was her daughter.

We met Ivana as she was due to be released from in-patient care in Beirut, but her family were struggling to find housing that would enable her to recover safely and access the ongoing rehabilitation she needed. Legacy stepped in, providing a home for a family. Both children are recovering well, though Ivana still has many months of rehabilitation and further surgeries ahead.

DRC – Other Crisis Response

Throughout 2024 and the beginning of 2025, communities in eastern Democratic Republic of the Congo continued to face extreme instability. When violence escalated again in February and Goma fell under M23 control, more than two million residents who had already lived through years of displacement were suddenly cut off from food, water, financial services, and essential healthcare. Many had already endured repeated displacement, and the need for fast, flexible support was immediate.

Working with trusted Congolese partners, LoWF focused on two core priorities: ensuring access to essentials for those most at risk and supporting women rebuilding their lives after sexual violence. Our ongoing partnership with **Mama Jeanne's Orphanage** secured food and water for more than 180 children and young people in Goma, many of whom have lost their families to the conflict. With banks closed, supply routes disrupted and prices fluctuating daily, partners requested targeted assistance to cover basic nutrition, hygiene needs and operational continuity. This funding helped stabilise the orphanage's ability to provide regular meals and clean water during a period when many local support systems became inaccessible.

Alongside this, we worked with **Synergie des Femmes pour les Victimes des Violences Sexuelles (SFVS)**, to provide economic opportunities for **sexual violence survivors** returning from displacement camps across North and South Kivu. At least **100 women** took part in SFVS-led activities that included soap-making and dyeing workshops designed to support income generation, as well as offering dignity and community. These sessions were delivered by facilitators trained in psychosocial support, offering safe spaces for survivors to rebuild skills while receiving emotional guidance and regaining independence.

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

Throughout this period, LoWF provided small, flexible funding packages to partners we have collaborated with for over four years, ensuring they could continue operating despite closures, security restrictions and rapidly changing needs on the ground. We remain in regular contact with both organisations and continue to resource short-term programming while exploring sustainable options once conditions improve.

Education & Advocacy

We regularly work with artists, galleries, institutions and other NGOs to raise awareness of the long-term impacts of conflict and campaign for better outcomes for communities. 2024/25 was a particularly busy time for our team as we facilitated events, collaborations, campaigns, research and media engagement across nine different countries. During this period we have also begun recognising this programming within our financial reporting with £92,604 dedicated to advocacy (2023: £47,281).

February: We had a busy start to 2024 with Giles and a part-time team member from Ukraine supporting a donor event in London in February to speak about their experiences of working throughout the conflict, helping to raise over £150,000 for our work.

We also supported members from our partners Casers to participate in the Ukraine Solidarity Campaign's UK Tour of Ukrainian Frontline Medics, highlighting the over 1,500 attacks on Ukrainian healthcare facilities and staff that had. Medical staff visited 5 UK cities to share their experiences and highlight the urgent need for action against Russia's military aggression and disregard for international law.

March: We undertook a collaboration with UNDP in Ukraine documenting the stories of people involved in and affected by landmine contamination. *Defining Futures: People, Tech and Teams for a Mine-Free Ukraine* highlighted survivors, humanitarian mine action actors, medical teams and politicians through a series of portraits and interviews by Giles Duley and was launched in Kyiv with two simultaneous exhibitions at the Museum of the History of Kyiv and St. Sophia's Square.

April: We curated an exhibition at UNHQ in New York for International Day for Mine Awareness and Assistance in Mine Action. *Witnessing a Way Forward: Protecting Lives, Building Peace* utilised images and interviews of people affected by UXO and conflict-related injury and trauma around the world, and spotlighted impactful projects designed by and with these communities. To mark the occasion Giles Duley spoke at a press conference alongside UNMAS Director Ilene Cohn; the Deputy Permanent Representative of Cambodia Ambassador Mao; UNDP's Ukraine Programme Manager Paul Heslop; and the Deputy Permanent Representative of the Mission of Switzerland Ambassador Hauri. That evening, the exhibition opened with a public fireside chat between Giles and UN Under-Secretary-General Melissa Fleming.

May: Our team attended the ProTeCT Stakeholder Convention: *Engineering Health Solutions in Conflict* where Giles exhibited work and spoke alongside Dr. Ghassan Abu Sittah about disability in Gaza.

June: To mark World Refugee Day, the University of Padua and the Imago Mundi Foundation hosted Giles for a talk entitled *Weaving Peace* as part of their *Out of Place: Art and stories from refugee camps around the world* exhibition.

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Report of the trustees

For the year ended 31 March 2025

Later that month, we undertook a trip to Bosnia-Herzegovina supported by People in Need and the Embassy of the Czech Republic to BiH to meet with disability advocates, demining organisations and government representatives and explore the lasting impact of the Bosnian war.

LoWF joined The Cranes Call, a documentary following two Ukrainian war crimes investigators working with the Clooney Foundation for Justice, as an impact partner. We supported a number of the film's launch events and panels, including its June premiere at the Tribeca Film Festival. While in New York, Giles also addressed the Conference of States Parties to the Convention on the Rights of Persons with Disabilities (COSP).

August: Our team was invited to Massive Attack's climate action event Act 1.5 in Bristol (UK) in August to talk about the environmental impact of conflict and our wider work with some of the 35,000 attendees alongside an exhibition of Giles' UXO series *The Things They Carried*.

September: Our Land for Women ambassador, Icizyere Cooperative President and genocide survivor Olive travelled to the USA to share her story of resilience and forgiveness. With the support of Navigatr Group, she spoke at Ensemble's Horizons conference to celebrate their network's ongoing support for LFW; went live on Instagram with actor Misha Collins, co-founder LoWF partner Random Acts, to share Land for Women's impact with an audience of thousands; and addressed UN Women to talk about the transformative power of women's land ownership.

Giles was a speaker at 'Unlock the Everyday' with ATScale supported by UNOPS at the Museum of Broadway to accompany their Times Square takeover, sharing Giles' photographic work and highlighting the message that *Leaving No One Behind* is impossible without universal access to assistive technology.

October: In October, Visa Pour L'Image Visa d'or-award winning photographer Emily Garthwaite undertook a visit to Ukraine to spend time with Legacy projects and maternity units in Ukraine. Later that month, Giles spoke alongside the Ukrainian Prime Minister to address the opening of the Ukraine Mine Action Conference in Lausanne.

November: Giles undertook a visit to Lebanon, including visiting a specialist burns unit to meet children injured in increasing air attacks in southern Lebanon. This led to a fundraising campaign in collaboration with The Ghassan Abu Sittah Children's Fund to support Lebanese and Palestinian families who've relocated for critical medical care.

At a curated dinner at the Savoy Hotel in London in partnership with Humanity & Inclusion we showed Giles' work from a 2024 visit to the displacement camps along Chad's border with Sudan where over half a million people have fled as a result of ongoing violence, creating a huge need for humanitarian support and heightening food insecurity in the country.

Giles also spoke about Legacy's work for Goldman Sachs Talks, a speaker series which invites pioneering business and cultural leaders for conversations about their work and the transformation of their industries.

December: Giles met with the Ukrainian Prime Minister for a visit to rehabilitation centres around Kyiv. As part of our partnership with the Ian Parry Photojournalism Grant Giles also began providing mentorship to Ukrainian photographer Iva Sidash, the 2024 Award winner whose work focuses on bringing attention to the often overlooked personal stories of civilians affected by the war.

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

January 2025: Giles was announced as a 2025 World Press Photo Contest jury member, reviewing the work of European photojournalists. In January 2025, Poppy Cartwright and Matthew Shelton's award-winning restaurant Kitchen 91 hosted *Food is the Greatest Storyteller*, a supper and storytelling event with Giles.

March: Giles was keynote speaker and Hausman Humanitarian Award honoree at the ADAPT Community Network Leadership Awards Gala in New York. During this visit he also took meetings with the UN Disability Inclusion team and Director of UN Mine Action Service to update them on his priorities for the final months of his Global Advocate role.

Future Plans

Over the next two years of our Land for Women programme, we'll establish two new farms and work with external experts to refine our graduation criteria. This comes as Imboni, our first full Land for Women cooperative, prepares to leave the programme and take complete ownership of their land, marking an important milestone in the model's sustainability and success.

Our Prosthetics and Orthotics (P&O) pilot programme will launch in Ukraine in September 2025 with an initial cohort of 12 candidates. As we begin delivering training, we will assess the feasibility of expanding this model to additional regions using the experiences of the first cohort to refine and improve.

As the situation in Ukraine continues to evolve, we are developing strategies to provide sustained, long-term support to our existing partners while also reaching out to new organisations. After three years of full-scale war, this work is essential to ensure that both Legacy of War Foundation and our partners are prepared for a range of possible future scenarios and can continue responding to changing needs on the ground.

We will also continue to support partners working in fragile, conflict-affected settings such as eastern Democratic Republic of the Congo. Building on this experience and working with new funding partners, we aim to extend our flexible, responsive grant-making model to new initiatives and regions where communities are facing acute and ongoing instability.

In late 2025 our CEO Giles Duley will complete his three-year tenure as the first UN Global Advocate for persons with disabilities in conflict and peacebuilding situations. This milestone will allow Legacy of War Foundation to further develop and deepen our advocacy and educational work, building on the visibility and relationships gained through this role. With greater capacity to engage directly with partners, policymakers, educators and the public, we will be able to amplify the voices of communities affected by conflict and strengthen our efforts to influence more inclusive, long-term responses to war and its aftermath.

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

Financial review

Total income for the 15 month period ended 31 March 2025 was £846,293 (12 month period to 31 December 2023: £636,178), and total expenditure was £742,350 (2023: £491,949).

The result for the period was a surplus of £103,943 (2023: surplus of £144,979), comprising a modest deficit in unrestricted funds of £1,020 and a surplus on restricted funds of £104,963.

Reserves statement

The Trustees aim to keep sufficient funds in reserves to ensure the future of the charity, but otherwise it is their policy to keep reserves to a minimum to maximise the benefits of funds raised as expeditiously as possible. We also utilise our Core funding model, which brings together a small group of philanthropists to annually fund overhead spending and organisational development, to maintain financial stability. Accordingly, the Trustees had previously identified a reserves target of 3 months' unrestricted/Core expenditure. At the period end, the free reserves held were £35,435 equating 17% of unrestricted costs during this fifteen month reporting period. The total funds held at the period end were £592,151, including £35,435 of unrestricted funds and £556,716 of restricted funds. Trustees are keeping these levels under review and a strategy is underway to continue to build up the level of unrestricted reserves to the charity's target level.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Legacy of War Foundation

Report of the trustees

For the year ended 31 March 2025

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the period and have expressed their willingness to continue in that capacity.

Approved by the trustees on 19 February 2026 and signed on their behalf by

Salvatore Petrone

Salvatore Petrone - Trustee

Independent examiner's report

To the trustees of

Legacy of War Foundation

I report to the trustees on my examination of the accounts of Legacy of War Foundation (the CIO) for the period ended 31 March 2025, which are set out on pages 17 to 32.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

Dougal Howard

Date: 19 February 2026

Dougal Howard ACA

Member of the ICAEW

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Legacy of War Foundation

Statement of financial activities

For the period ended 31 March 2025

				15 month period ended 31 March 2025 Total £	(Restated) Year ended 31 December 2023 Total £
	Note	Restricted £	Unrestricted £		
Income from:					
Donations and legacies	3	60,597	183,326	243,923	201,979
Charitable activities	4	581,310	14,332	595,642	257,749
Other trading activities	5	-	682	682	173,703
Investments		-	6,046	6,046	2,747
Total income		641,907	204,386	846,293	636,178
Expenditure on:					
Raising funds		-	34,869	34,869	12,926
Charitable activities		536,944	170,537	707,481	479,023
Total expenditure	6	536,944	205,406	742,350	491,949
Net income and net movement in funds	9	104,963	(1,020)	103,943	144,229
Reconciliation of funds:					
Total funds brought forward		451,753	36,455	488,208	343,979
Total funds carried forward		556,716	35,435	592,151	488,208

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Prior period expenditure has been reclassified between expenditure on raising funds and charitable activities to more accurately reflect the expenditure on raising funds in the prior period. The restatements are purely reclassifications of expenditure and do not affect net income as detailed in note 18.

Legacy of War Foundation

Balance sheet

As at 31 March 2025

	Note	£	31 March 2025 £	31 December 2023 £
Fixed assets				
Tangible assets	12		<u>169,473</u>	<u>123,354</u>
Current assets				
Debtors	13	296,959		10,654
Cash at bank and in hand		<u>149,714</u>		<u>365,963</u>
		446,673		376,617
Liabilities				
Creditors: amounts falling due within 1 year	14	<u>(23,995)</u>		<u>(11,763)</u>
Net current assets			<u>422,678</u>	<u>364,854</u>
Net assets	15		<u><u>592,151</u></u>	<u><u>488,208</u></u>
Funds	16			
Restricted funds			556,716	451,753
Unrestricted funds			<u>35,435</u>	<u>36,455</u>
Total charity funds			<u><u>592,151</u></u>	<u><u>488,208</u></u>

Approved by the trustees on 19 February 2026 and signed on their behalf by

Salvatore Petrone

Salvatore Petrone - Trustee

Legacy of War Foundation

Statement of cash flows

For the period ended 31 March 2025

	15 month period ended 31 March 2025 £	Year ended 31 December 2023 £
Cash flows from operating activities:		
Net movement in funds	103,943	144,229
Adjustments for:		
Depreciation charges	31,156	25,229
Dividends, interest and rents from investments	(6,046)	(2,747)
Loss on the sale of fixed assets	-	491
(Increase) / decrease in debtors	(286,305)	3,103
Increase in creditors	12,232	11,250
Net cash (used in) / provided by operating activities	<u>(145,020)</u>	<u>181,555</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	6,046	2,747
Purchase of tangible fixed assets	(77,275)	(85,150)
Net cash used in investing activities	<u>(71,229)</u>	<u>(82,403)</u>
(Decrease) / increase in cash and cash equivalents in the year	(216,249)	99,152
Cash and cash equivalents at the beginning of the year	<u>365,963</u>	<u>266,811</u>
Cash and cash equivalents at the end of the year	<u>149,714</u>	<u>365,963</u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

Legacy of War Foundation is a charitable incorporated organisation registered in England and Wales. The registered office address is 11 Greek House, Soho, London, W1D 4DJ.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Legacy of War Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

These financial statements cover the period from 1 January 2024 to 31 March 2025 (a period of 15 months). The comparative figures represent the 12 month period ending 31 December 2023 and are therefore not directly comparable.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves and cash at bank and in hand. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year (as appropriate).

i) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of costs as follows:

	15 month period ended 2025	(Restated) Year ended 2023
Raising funds	5%	3%
Charitable activities	95%	97%

j) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Land	Not depreciated
Motor vehicles	3 years reducing balance
Computer equipment	4 years straight line
Emergency equipment	2 years straight line

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

1. Accounting policies (continued)

k) Debtors

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

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

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.

n) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note j) above.

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

2. Prior period comparatives: statement of financial activities (restated)

			Year ended 31 December 2023 Total £
	Restricted £	Unrestricted £	
Income from:			
Donations and legacies	81,301	120,678	201,979
Charitable activities	257,199	550	257,749
Other trading activities	153,887	19,816	173,703
Investments	-	2,747	2,747
Total income	492,387	143,791	636,178
Expenditure on:			
Raising funds	-	12,926	12,926
Charitable activities	319,057	159,966	479,023
Total expenditure	319,057	172,892	491,949
Net income / (expenditure) and net movement in funds	173,330	(29,101)	144,229

3. Income from donations and legacies

			15 month period ended 31 March 2025 Total £
	Restricted £	Unrestricted £	
Donations	60,597	155,305	215,902
Grants	-	16,600	16,600
Gift aid	-	11,421	11,421
Total income from donations and legacies	60,597	183,326	243,923

Prior period comparative:

			Year ended 31 December 2023 Total £
	Restricted £	Unrestricted £	
Donations	81,301	77,340	158,641
Grants	-	32,684	32,684
Gift aid	-	10,654	10,654
Total income from donations and legacies	81,301	120,678	201,979

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

4. Income from charitable activities

			15 month period ended 31 March 2025 Total £
	Restricted £	Unrestricted £	
Grants	581,310	3,913	585,223
Event income	-	10,419	10,419
Total income from charitable activities	581,310	14,332	595,642

Prior period comparative:

			Year ended 31 December 2023 Total £
	Restricted £	Unrestricted £	
Grants	257,199	-	257,199
Event income	-	550	550
Total income from charitable activities	257,199	550	257,749

5. Income from other trading activities

			15 month period ended 31 March 2025 Total £
	Restricted £	Unrestricted £	
Sale of donated goods and merchandise	-	682	682

Prior period comparative:

			Year ended 31 December 2023 Total £
	Restricted £	Unrestricted £	
Sale of donated goods and merchandise	153,887	19,816	173,703

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	15 month period ended 31 March 2025 £
Direct activities	-	171,894	-	171,894
Grant making (note 7)	-	139,658	-	139,658
Staff costs (note 10)	8,773	194,832	22,623	226,228
Other staff costs	260	-	260	520
Fundraising activities	22,726	-	-	22,726
Website & communications	-	28,483	-	28,483
Travel	-	65,399	944	66,343
Admin support	-	55	20,046	20,101
Insurance	-	-	7,653	7,653
Accountancy	-	-	6,006	6,006
Bank charges	-	3,079	6,473	9,552
Depreciation	-	28,960	2,196	31,156
Foreign exchange losses	-	12,030	-	12,030
Sub-total	31,759	644,390	66,201	742,350
Allocation of support and governance costs	3,110	63,091	(66,201)	-
Total expenditure	34,869	707,481	-	742,350

Total governance costs were £11,553 (2023: £4,697).

Advocacy work of £92,604 (2023: £47,281) is reported within charitable activities.

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

6. Total expenditure (continued)

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	Year ended 31 December 2023 £
Direct activities	-	121,564	-	121,564
Grant making (note 7)	-	114,259	-	114,259
Staff costs (note 10)	3,408	143,722	16,348	163,478
Other staff costs	1,806	-	1,806	3,612
Fundraising activities	6,808	-	-	6,808
Travel	-	30,293	-	30,293
Admin support	-	5,498	8,721	14,219
Insurance	-	-	1,157	1,157
Accountancy	-	-	3,946	3,946
Bank charges	-	3,732	1,203	4,935
Depreciation	-	23,992	1,237	25,229
Foreign exchange losses	-	2,449	-	2,449
Sub-total	12,022	445,509	34,418	491,949
Allocation of support and governance costs	904	33,514	(34,418)	-
Total expenditure	12,926	479,023	-	491,949

Prior period expenditure has been restated as detailed in note 18. Advocacy work of £47,281 is reported within charitable activities.

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

7. Grants payable

During the period, 12 (2023: 6) new grants were awarded to 12 institutions (2023: 5). No grants were awarded to individuals.

Total grants committed to during the year were as follows:

	15 month period ended 31 March 2025 £	Year ended 31 December 2023 £
Grants payable to institutions:		
Human Study	67,007	-
PO Shlyach Vybudova	19,389	-
PO Insight	15,584	48,001
CASERS	17,397	36,812
Public Organisation (PO) Molotok	12,390	17,955
SVFS	1,837	-
Mama Jeanne's Orphanage	1,531	-
Prevail	1,380	-
Ohmatdyt	1,079	-
WeAid (Bake for Ukraine)	960	4,337
Grateful UA	777	-
Humanity & Inclusion UK	327	-
Prava Borotba	-	7,154
Total grants payable to institutions	<u>139,658</u>	<u>114,259</u>

8. Grant commitments

	15 month period ended 31 March 2025 £	Year ended 31 December 2023 £
Grant commitments brought forward	-	-
Grants committed during the period	139,658	114,259
Grants paid during the period	<u>(139,658)</u>	<u>(114,259)</u>
Grant commitments carried forward	<u>-</u>	<u>-</u>

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

9. Net movement in funds

This is stated after charging:

	15 month period ended 31 March 2025 £	Year ended 31 December 2023 £
Depreciation	31,156	25,229
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	3,250	2,950

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements.

10. Staff costs and numbers

Staff costs were as follows:

	15 month period ended 31 March 2025 £	Year ended 31 December 2023 £
Salaries and wages	183,878	66,257
Social security costs	11,867	-
Pension costs	6,511	2,404
Freelance staff	23,972	94,817
	226,228	163,478

One employee earned between £70,000 and £80,000 during the 15 month period (2023: nil). On an annualised basis the employee earned between £60,000 and £70,000.

The key management personnel of the charity comprise the Trustees, and Chief Executive Officer. The total employee benefits of the key management personnel for the 15 month period to 31 March 2025 were £86,151 (12 month period to 31 December 2023: £34,901).

	15 month period ended 31 March 2025 No.	Year ended 31 December 2023 No.
Average head count	5	4

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12. Tangible fixed assets

	Land £	Motor vehicles £	Computer equipment £	Emergency equipment £	Total £
Cost					
At 1 January 2024	56,638	82,748	7,198	7,204	153,788
Additions in year	<u>67,453</u>	<u>8,468</u>	<u>1,354</u>	<u>-</u>	<u>77,275</u>
At 31 March 2025	<u>124,091</u>	<u>91,216</u>	<u>8,552</u>	<u>7,204</u>	<u>231,063</u>
Depreciation					
At 1 January 2024	-	25,595	1,237	3,602	30,434
Charge for the year	<u>-</u>	<u>25,189</u>	<u>2,365</u>	<u>3,602</u>	<u>31,156</u>
At 31 March 2025	<u>-</u>	<u>50,784</u>	<u>3,602</u>	<u>7,204</u>	<u>61,590</u>
Net book value					
At 31 March 2025	<u>124,091</u>	<u>40,432</u>	<u>4,950</u>	<u>-</u>	<u>169,473</u>
At 31 December 2023	<u>56,638</u>	<u>57,153</u>	<u>5,961</u>	<u>3,602</u>	<u>123,354</u>

13. Debtors

	31 March 2025 £	31 December 2023 £
Accrued income	<u>296,959</u>	<u>10,654</u>
	<u>296,959</u>	<u>10,654</u>

14. Creditors: amounts falling due within 1 year

	31 March 2025 £	31 December 2023 £
Trade creditors	11,583	886
Accruals	3,900	10,678
Other taxation and social security	8,020	199
Other creditors	<u>492</u>	<u>-</u>
	<u>23,995</u>	<u>11,763</u>

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

15. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	164,523	4,950	169,473
Current assets	402,847	43,826	446,673
Current liabilities	<u>(10,654)</u>	<u>(13,341)</u>	<u>(23,995)</u>
Net assets at 31 March 2025	<u>556,716</u>	<u>35,435</u>	<u>592,151</u>
Prior year comparative:			
	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	117,393	5,961	123,354
Current assets	334,360	42,257	376,617
Current liabilities	<u>-</u>	<u>(11,763)</u>	<u>(11,763)</u>
Net assets at 31 December 2023	<u>451,753</u>	<u>36,455</u>	<u>488,208</u>

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

16. Movements in funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Restricted funds					
Capital					
Land for Women	56,638	-	-	67,452	124,090
Ukraine Crisis Response	60,755	-	(28,791)	8,469	40,433
Revenue					
iProtect	-	2,047	(2,047)	-	-
Land for Women	72,756	249,084	(145,724)	(67,452)	108,664
Lebanon Project	-	11,422	(11,422)	-	-
South Sudan and Chad	-	775	(775)	-	-
Ukraine Crisis Response	<u>261,604</u>	<u>378,579</u>	<u>(348,185)</u>	<u>(8,469)</u>	<u>283,529</u>
Total restricted funds	<u>451,753</u>	<u>641,907</u>	<u>(536,944)</u>	<u>-</u>	<u>556,716</u>
Unrestricted funds					
General funds	<u>36,455</u>	<u>204,386</u>	<u>(205,406)</u>	<u>-</u>	<u>35,435</u>
Total funds	<u>488,208</u>	<u>846,293</u>	<u>(742,350)</u>	<u>-</u>	<u>592,151</u>

Purposes of restricted funds

Capital

Land for Women Representing the cost of land purchased for the Land for Women project. Transfers in to the capital fund represent additions in the year.

Ukraine Crisis Response Representing the net book value of motor vehicles. Transfers in to the capital fund represent additions in the year, and expenditure represents depreciation against the assets.

Revenue

iProtect Funds to support a multi-country project across three continents led by Imperial College London, to establish, for the first time, a global picture of the clinical burden of conflict and accidental injuries and the resulting long-term societal issues.

Land for Women For the purchase of land, training and running costs of several farming co-operatives as part of our Land for Women project in Rwanda.

Lebanon Project For all costs from our refugee support work of Syrian families in Lebanon.

South Sudan and Chad Funds raised for an emergency appeal in support of Sudanese refugees in Chad.

Legacy of War Foundation

Notes to the financial statements

For the period ended 31 March 2025

16. Movements in funds (continued)

Purposes of restricted funds (continued)

Ukraine Crisis Response For ongoing crisis response supporting marginalised civilians in Ukraine, including people with disabilities, children and LGBTQ+ people. Projects have funded emergency vehicles, direct aid and community groups.

Prior year comparative:

	At 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2023 £
Restricted funds					
Capital					
Land for Women	32,411	-	-	24,227	56,638
Ukraine Crisis Response	31,513	-	(23,501)	52,743	60,755
Revenue					
Land for Women	61,733	125,770	(90,520)	(24,227)	72,756
Lebanon Project	-	753	(753)	-	-
Community Garden	-	6,000	(6,000)	-	-
Ukraine Crisis Response	152,766	359,864	(198,283)	(52,743)	261,604
Total restricted funds	278,423	492,387	(319,057)	-	451,753
Unrestricted funds					
General funds	65,556	143,791	(172,892)	-	36,455
Total funds	343,979	636,178	(491,949)	-	488,208

17. Related party transactions

There were no related party transactions in the current or prior period.

18. Prior period adjustment

Prior period expenditure has been reclassified between expenditure on raising funds and charitable activities to more accurately reflect the expenditure on raising funds in the prior period by stripping out any advocacy costs previously treated as fundraising costs. The restatements are purely reclassifications of expenditure and do not affect net income. The effect of the restatements are set out below:

	Raising funds £	Charitable activities £	Total £
Expenditure as previously stated	59,492	432,457	491,949
Re-allocation of expenditure	(46,566)	46,566	-
Expenditure as at 31 December 2023 as restated	<u>12,926</u>	<u>479,023</u>	<u>491,949</u>

Accounts

01/23 - 12/23

LEGACY OF WAR FOUNDATION

**TRUSTEES REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 DECEMBER 2023**



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A LETTER FROM OUR CEO

Sometimes it's easy to question why we do what we do. As the world seems increasingly engulfed in conflict and war it can feel like we are fighting an impossible fight. But through my own experiences, what I have learnt is to focus on the things we can control each day.

At Legacy of War Foundation, that focus has enabled us to grow 26% over the last two years, and it has meant that we are now able to support more projects, individuals and local partners than ever before. It has enabled us to more than double the size of our Land for Women (LFW) program in Rwanda, which is now reaching over 150 rural families and their wider communities. It has helped us to reach thousands of Ukrainians with primary healthcare and specialist assistance. It has allowed us to advocate on a global stage, sharing the stories of civilians and artists affected by conflict at exhibitions in Paris and New York, and at speaking engagements across the world. And it has meant that we are able to develop our team, leaving us able to embrace even greater - and more sustainable - growth in the years to come.

So rather than questioning 'what can we do', we are asking ourselves and those we work alongside: what more can we do? It is that

approach we look forward to continuing in 2024 as we expand our programming in Ukraine to take a longer-term approach to critical in-country capacity building; as we look to identify new regions and groups for the Land for Women model; and as we continue to work reflectively and collaboratively to develop sustainable solutions for communities.

None of this is possible without our donors and it means a lot to us that we are building strong and lasting partnerships with all of you, creating a shared vision for our projects and for a better world. Across the following pages, I hope you will get a sense of the impact we have made in the last year and be reminded of what we can achieve when we work together.



Giles Duley





CHARITABLE OBJECTIVES

The objects of the CIO are

1. The relief of financial need and suffering among victims of war/armed conflict throughout the world in the form of providing funding and support to partner NGOs and implementation of independent projects in direct support of civilians affected by armed conflict
2. To advance the education of the public and persons in authority concerning the prevention and reduction of armed conflict, in particular but not exclusively, by raising awareness of the terrible consequences of armed conflict through highlighting individual stories from conflict and post conflict areas, organising exhibitions, talks and school visits on issues related to armed conflicts.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the company for the year, January 2023 —31st December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Legacy of War Foundation was registered as a CIO on September 22nd 2017 and is a registered charity number 1174792. The principal object of the charity is the support of communities and individuals rebuilding lives after conflict and education/advocacy on wars' long-term impact.

b. Trustees

Nick Stainthorpe - Chair

Salvatore Petrone - Treasurer

Lauren Felton

Viv Guinness

Shehan Hettiaratchy

Leslie Knott

Esther Dakin Poole (resigned as a trustee in March 2023)

Dawid Konotey-Ahulu (resigned as a trustee in May 2024)

Peter Flynn (joined as a trustee in March 2024)



None of the Trustees were employed by the Trust or had a financial interest in any contract with the Trust. The Trust does not enter into any related party transactions without seeking advice and approval from the Charity Commission. Trustees are selected for their professional skills and experience across a variety of areas to which they can contribute: towards the effective running of the charity. When a vacancy occurs, a profile of the new Trustee Director is agreed, and various methods of finding suitable candidates are used depending upon the expertise required. References are obtained for any new Trustee Director.

STRUCTURE, GOVERNANCE AND MANAGEMENT CONT'D

c. Organisational structure

The CEO, Giles Duley, was appointed by the Board and reports directly to them. The CEO is responsible for achieving the mission of the organisation by implementing the Trust's policy and strategy, and for all areas of its operations, including fundraising, charitable activities, and communications. The CEO is supported by a team of employees, volunteers and part-time consultants.

d. Risk management

Risk assessments are carried out internally by the CEO and his team. Risks are analysed according to their potential impact together with actions that either have been or will be taken in mitigation. The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

e. Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in determining their charitable activities for the year, in line with the Charity's aims and objectives. The Trustees are satisfied that all charitable activities during the year are for the benefit of the public and that the benefits of each and every charitable activity are clearly identifiable.

OBJECTIVES AND ACTIVITIES

We set up the Legacy of War Foundation because we wanted to do things differently. Our localised, sustainable, beneficiary-led projects in Ukraine, Rwanda and Lebanon return power, funding and assets to the hands of the communities we work with.

We seek to challenge the traditional neo-colonial concepts in the aid sector through collaborative, localised and sustainable programming. We know the people best equipped to create change, and our greatest asset as an organisation, are our beneficiaries themselves - or, as we call them, partners. So we build projects from the group up with direct input from our partners, and aim for all our programs to be self-sustaining within five years. As an organisation we stand for equal rights, equal opportunities and aim to set an example within the sector. We avoid the need for expensive offices or inflated wages, and work to ensure that 90% of the funds we raise go to our projects.





LAND FOR WOMEN: RWANDA, 2018 - PRESENT

Land for Women (LFW) transforms the lives of rural women living in poverty by removing the barriers that prevent women from empowering themselves. We purchase land and give it to the Cooperatives, while providing access to finance, training and 5 years working in partnership with LOWF.

During 2023, the fully fledged Land for Women project entered its third year, demonstrating mature and effective operations. Our inaugural cooperatives, Icyizere and Imboni, farmed 3 agricultural seasons with full independence. The groups self-financed farm inputs, lined up their own markets and set market prices, determined their own crop plans, increased productivity levels compared to the previous

year and opted to grow higher value crops such as passionfruit and tamarillo.

The installation of permanent infrastructures at both farms was completed, ensuring the ability to withstand the challenge of climate change. Cooperative members reached out into their communities, sharing training in climate smart farming with local farmers and donating farm produce to disadvantaged families.

In August we held our first LFW Conference entitled '*Breaking the Barriers to Women's Empowerment*', an educational event connecting LFW farmers with thought leaders from Rwanda's government, business and civil society. We also began onboarding three new Cooperatives. With momentum in full swing, project data from 2023 illustrated LFW's powerful impact.

KEY ACHIEVEMENTS

Training

During this year LOWF provided training to 122 women farmers in Health, Cookery and Nutrition, Gender Equality and Women's Economic Empowerment, First Aid Training, Planning the Agricultural Season, Harvest and Post Harvest Management, Pest and Disease Control, Business and Finance.

Both Icyizere and Imboni Cooperatives attended training on Nutrition and Cookery, partaking in preparation of a balanced meal to be shared in the community. First Aid Training with the Red Cross was offered and ongoing agronomy support is at the farms.

All 5 Cooperatives also took part in a brand new Gender Assessment with individual focus groups to understand the gender dynamics and how it impacts the women's work at the farms and their interpersonal dynamics at home. The purpose of this research is to inform a program to engage men as allies into the LFW program.

Poverty Reduction

For the Imboni and Icyizere women and their 232 children supported through LFW, average earnings increased 41% on the previous year. Thanks to climate resilient farm systems, their households maintained stable food security and incomes even during drought shocks; children of cooperative members maintained consistent school attendance; and all women can now afford their own health insurance.

Through sharing data of LFW's impact, and arranging farm visits from government bodies, we gained enthusiastic support from the Rwanda Governance Board and local government who put Legacy of War Foundation forward as one of the most impactful NGOs operating in Gasabo District and the city of Kigali, inviting us to sit on advisory boards for government policy on poverty reduction and sustainable development. We look forward to building on these successes in the coming year.

Land for Women contributes to 11 of the United Nations' Sustainable Development Goals





Economic Empowerment

LFW farmers used cooperative profits to act on entrepreneurial goals. 33 women across Imboni and Icyizere set up sideline businesses - leasing land for food production, operating shops selling food and household products, and managing telecom airtime and money transfers. 43 women across both cooperatives independently acquired livestock assets including goats and cows. These independent business and livestock ventures demonstrate the women's capacity to utilise LFW farms as a springboard for financial mobility, increasing their control and decision making over productive and agricultural resources in their homes and communities.

Food Security

Previously children across both farms were either at risk of malnutrition, or at risk of death from malnutrition. Through the introduction of cows at Icyizere, and increased numbers of cows at Imboni, all children included milk in their diet. Women took home farm produce to share with their families. Now all children are in good health and malnutrition has been eradicated completely. Cooperative members contributed to food security into the community through provision of affordable produce at local markets, and LFW farmers donated 650kg of produce to 70 community members suffering from poverty and malnutrition.



Sustainable Land Management

The setup of rainwater harvesting systems at the farms enabled continuous irrigation and crop production, even during drought shocks and Rwanda's dry season, a time when thousands of smallholder farmers go hungry because they are unable to irrigate crops. The installation of cows and cow shelters, enabled both farms to become self-sufficient in manure production used as a natural fertiliser. Farms became self-sufficient in mulch production helping to suppress weeds, and lock-in soil moisture to build soil health. Soil samples showed significant improvements in organic matter across both farms, enabling women to cut the use of chemical fertilisers by 50% placing them on track to achieve organic soil and farm produce by the end of the following year.

Expanding Land for Women

Land for Women was founded as a scalable model with potential to reach thousands of women. Program results this year confirmed significant impact in the lives of Rwandan women, indicating our readiness to move out of the project's pilot phase, into a new phase of expansion. In 2023 we developed partnerships with 3 new groups of women who come from hardship, but demonstrate a strong group spirit, immense determination and a business mindset. We located 3 plots of land for the new cooperatives, and initiated the process of buying the land which will complete early in 2024. Two of the cooperatives are located in Rwamagana District - an area known for drought, extensive deforestation and harsh climatic conditions.



NEW LAND FOR WOMEN COOPERATIVES

Abunzumumwe

Meaning ‘United’, Abunzumumwe is a group of 34 women from families experiencing conflict and gender based violence. They came together to receive psychological support through counselling and conflict management but always dreamed of being a cooperative and farming for the market.

Abatingingwa Munyiginya

Translating as ‘We’re on it!’, Abatingingwa is a group of 30 women who tried to make a living through agriculture but could only access unused plots of land whilst up for sale. Having to move each time the land was sold kept them trapped in a cycle of low productivity and minimum profit.

Mbere Heza Musha

Meaning ‘Better Future’, Mbere Heza Musha is a group of 30 women from Rwanda’s most deprived socioeconomic backgrounds, who came together in agribusiness on rented land despite lacking access to agricultural training or inputs to kickstart their operations.



“

I joined LFW because I was known to be one of the poorest women in the area. Since the genocide, my son and I have not had secure accommodation. In the two years since I joined LFW, so many things have changed, but after receiving income, the biggest change is that I started building a house. This is the greatest dream of my life so far. The food problem is also solved now.

JACQUELINE, IMBONI COOPERATIVE

ACKNOWLEDGEMENTS

We extend our gratitude to Evoca Foundation, Navigatr, the Addax Oryx Foundation, the Souter Charity Trust, the Craignish Trust, the Jephcott Charitable Trust, the Charles Hayward Foundation, the Cumber Family Charitable Trust, the Eleanor Rathbone Trust, the Peter Stebbings Memorial Trust, the Rwanda Governance Board, Gasabo District officials, MIGEPROF, Rwandan Land Management and Use Authority, the local community, and our individual donors.

Above all, we're indebted to the women of Icyizere Ruhanga, Abunzumumwe, Imboni Gikomero, Abatingingwa and Heza Musha Cooperatives, whose resilience and collaboration have been - as always - instrumental in Land for Women's success.



UKRAINE CRISIS RESPONSE: 2022 - PRESENT

Since 2022, when the full-scale invasion began, we've been working with organisations in our network with a focus on sharing resources, signposting to Ukrainian NGOs and aiding their fundraising.

In 2023 we delivered £194,708 of grants and aid to our partners in Ukraine including purchasing three new fully-equipped ambulances, large-scale generators for hospitals, specialist medical equipment, supplies donated by NHS trusts, period products, water purification supplies, and wheelchairs and other mobility aids.

We provided wheelchairs, mobility devices and vital specialist accessories to more than 450 children and adults with disabilities. Our ambulances conducted over 350 evacuations for people with complex medical needs from frontline areas, while our generators provided emergency power to hospitals treating over 40,000 children per year and supplied electricity to humanitarian aid distribution hubs to ensure their operation throughout the winter.



As part of our commitment to localisation, 28% of our expenditure was allocated as direct grant-making to our partners.

We've utilised our collaborative working model and cross-border partnerships to connect these organisations with colleagues in international NGOs to provide the support and training they need to scale up their operations, and provided assistance to facilitate their direct fundraising overseas to ensure the sustainability of their operations. Working closely with experienced local partners ensures organisations with local experience can continue delivering crucial aid to those who need it the most.

We work closely and collaboratively with these partners: in 2023, LoWF undertook 5 trips to Ukraine during 2023 to build relationships on the ground, assess our work and develop our future programming including prosthetic & orthotic provision and training.



KEY ACHIEVEMENTS

Medical Care

Our ambulances, partners and funding have facilitated remote medical support for people living in liberated areas close to the frontline areas in Kharkiv, Donetsk, and the Kherson region. We connect rural communities with clinicians around the country, enabling access to consultations, express tests, cardiograms, ultrasound examinations, medicine and prescriptions, and onward referrals. Over 3,000 patients - predominantly women and older people - have been treated.

Evacuation/Crisis Response

2023 has seen hundreds of supported evacuation missions for adults and children with disabilities and complex needs. Following the destruction of the Kakhovka Dam in June 2023, our ambulances were some of the first to reach the banks of the Dnipro in Kherson to help people escape, and within days we'd arranged supplies to purify over 800,000 litres of drinking water.



Shelters & Support

LoWF has partnered with Insight and Marsh Zhinok to support four residential shelters for women and LGBTQ+ people, which will provide emergency accommodation as well as medical and psychosocial support to over 1000 internally displaced people and families in the next 12 months.

We funded 136 6-week residential shelter placements in western Ukraine for displaced women, children and LGBTQ+ people; and provided 3 months' of residential support for 10 families and a further 28 young people from occupied Luhansk displaced to Transcarpathia.

ACKNOWLEDGEMENTS

Our fantastic implementing partners in Ukraine have included: Insight, Marsh Zhinok, PO Keyzers, GAR, Vostok SOS, Dzherelo Centre, Everybody Can UA, Grateful.UA, Palyanytsya and NGO Molotok.

We are immensely grateful for the support of GISH, Random Acts, Olia Hercules, Alisa Timoshkina, Cook for Ukraine, Rankin and Hunger Magazine, Pest Control Office, SJM Concerts, John Thomson, Justin Moorehouse, Paul Stolper and the late Jamie Reid, the Noteman-Jones Foundation, Toklas Bakery, The Hacienda, Navigatr, Traveledge, Citizens of Humanity - and to every single one of the well over 5000 individual donors and GISH-ers who have supported our Crisis Response.

REFUGEE SUPPORT: LEBANON, 2016 - PRESENT

Since 2016 our CEO Giles Duley has been managing a fund to support vulnerable Syrian families living as refugees in Lebanon. On the founding of LoWF, the managing of this project was taken over by the charity. In 2023, we continued to support three families in Lebanon, ensuring education, shelter and healthcare for those that otherwise would not have been supported. Ongoing inflation in Lebanon has continued to increase the cost of this project, but we remain committed to ensuring the young people involved in the project are able to complete their education.



COMMUNITY GARDEN: UK, 2021 - 2023

In 2021 we secured funding for a small-scale UK-based project which would enable us to trial tools and techniques to support people with disabilities into market gardening as part of our future Land for All roll-out. Its aim was to provide integration and economic opportunities for people displaced by conflict overseas, and build connections between schools and community members and our international projects.



In partnership with local organisations and community groups we embarked on bringing disused urban spaces back to life. We included the community to give them a feeling of autonomy and ownership over the spaces and as we struggled to locate a suitable site we redirected our energy into a timetable of activities and events hosted through the Pocket Park, which welcomed over 2,000 attendees in 2023 alone. During the year we also partnered with Hastings Food Action to provide 430 free meals to asylum seekers in local temporary accommodation. However, we know the real impact of a project like this can't be quantified just in numbers.

Hundreds of people in one of the most deprived areas of the county have had extended access to a completely free community space for 2 years. Children have developed a love of growing by cherishing their own edible mahogany cuttings (who knew the leaves taste just like BBQ crisps?) and taking turns maintaining frog habitats to learn about their life cycles.

The site has recognised the importance of culturally appropriate foods - and a taste of home! - in planting its international herb garden with input from the community. We've been able to signpost vulnerable families to vital services during a cost of living crisis, including helping refugees from Ukraine and Syria to access free food, and supporting women to reach domestic violence services.

Earlier in 2023, 30 families went to visit the renowned local gardens Great Dixter (for some young people, the first time they'd even visited wild woodland), and our team member has even been able to complete a gardening qualification with their horticulturalist alongside her employment. In mid 2023 we understood there was no possibility for us to obtain a permanent location due to a lack of suitable sites and an increase in land prices, and the decision was made to close out the project. We worked in conjunction with local partners to hand over our programming and provide new opportunities to staff and volunteers, signposting the families we worked with and distributing surplus food to families.

EDUCATION & ADVOCACY: 2017 - PRESENT

As part of the Education and Advocacy strand of our work, our CEO Giles Duley regularly speaks and shows work at schools, universities, and in political and corporate settings. In 2023 he had over a dozen talks and exhibitions highlighting the work of Legacy of War Foundation and advocating its causes. Legacy of War Foundation also contributes to research and media regarding conflict and disability issues, and supports and highlights artists affected by war.



Jan Giles Duley and Médecins Sans Frontières launched an exhibition in Paris featuring the stories of Palestinian amputees photographed in Gaza during a 2022 visit.

Feb In collaboration with Aesop Foundation we held an advocacy event for Land For Women, bringing together supporters and changemakers for dinner and discussion.

March In partnership with UNHCR, Giles Duley visited the Dadaab Refugee Camp in Kenya to document stories of Sudanese refugees. He also spoke to students and faculty at James Madison University's Center for International Stabilization and Recovery on using photography as a medium to explore how war affects the lives of civilians.

April For International Mine Awareness Day, Duley addressed the Mine Action Cannot Wait Symposium at UNHQ. He was also invited to speak at Humanitarian Networks and Partnerships Week session "Inclusion Framing session: Connecting the dots with AAP, Localization, Gender and Protection", and met with the Head of OCHA Geneva, the Assistant Secretary-General and Head of the United Nations Development Coordination Office to further advocate for localisation in humanitarian action.



May We participated in a review of the Special Representative of the Secretary-General for Children and Armed Conflict's report *Towards Greater Inclusion: A Discussion Paper on the CAAC Mandate and Children with Disabilities in Armed Conflict*. In Ukraine, we took long-term Legacy supporter and GISH founder Misha Collins to visit Ukraine with our partners UNITED24, raising over \$440,000 for humanitarian demining in Ukraine. On this trip, Giles and Misha also met with Ukrainian President Zelenskyy to discuss the importance of demining and the work of Legacy of War Foundation.

June Giles Duley contributed to the UN Special Rapporteur on the rights of persons with disabilities' third report on "Peacebuilding and the inclusion of persons with disabilities".

Aug Our UK team visited Rwanda for our Land For Women conference 'Breaking Down Barriers to Women's Empowerment: A Celebration of Land for Women' which brought together government and civil society actors as well as African female entrepreneurs including our LFW farmers. On this trip Giles Duley also met with the UN Resident Coordinator's office to discuss the needs of people with disabilities.

Oct We worked with Rankin's HUNGER

Magazine to identify and commission four Ukrainian photographers to chronicle their experiences for their Issue 29: Going Underground.

In partnership with Humanity & Inclusion (HI), Duley travelled with Chad to document the experiences of Sudanese refugees with disabilities. The visit investigated ways for LoWF to work alongside HI and UNHCR to deliver targeted support for people with disabilities, including through the training and procurement of specialist mobility aids. Duley also delivered a video message to open Day 2 of the "Third Global Conference on Victim Assistance (VA) in a Disability Rights Context: For Greater Inclusion" in Cambodia.

Dec To mark International Day of Persons with Disabilities, Duley participated virtually in "Towards Greater Inclusion: Better Protecting Children with Disabilities in Armed Conflict", organised by the Office of the UN Special Representative of the Secretary-General for Children and Armed Conflict. The event sought to bridge the gap between child protection and disability inclusion actors, and provided a platform for policy discussions and encouraged dialogue and information exchange for the effective protection of children with disabilities in armed conflict.



FUTURE PLANS 2024-26

Our work in Ukraine increasingly looks to longer-term models that will facilitate meaningful capacity development. While we'll continue to support our existing partners, from 2024 we'll also build on what we've learnt through the delivery of primary healthcare with targeted diagnostics facilities to improve access in rural and frontline communities. We are also reviewing our 2019 project, training Syrian prosthetists, with the intention of finding effective ways to tackle the shortage of skilled Ukrainian prosthetics and orthotics professionals.

Having onboarded three new Land for Women cooperatives this year, 2024 will see the program focused on land acquisition and early-stage training while our team raise funds to launch our next new farms in 2025. Our aim is to initiate a 2-year fundraising/onboarding cycle to enable a modular expansion of the farms based around one central hub which will provide shared spaces for education, harvest processing and childcare. We are now actively seeking new opportunities to expand the program outside of Rwanda, and currently in early stage talks with partners in Canada and Democratic Republic of the Congo. By 2050 Land for Women will have helped 100,000 women into land ownership and stable incomes.

In 2023 we launched the Core, a new funding initiative designed to completely separate overhead and organisational costs from our individual donor fundraising. In the first year of the project, a small group of businesspeople and philanthropists committed over £45,000 and joined an advisory board to help steward Legacy's growth in the coming years. Over the next year, we'll be able to utilise this ongoing support to build our team with an improved communications and events structure. By 2026, the support of the Core will ensure that 100% of the funds we raise through individual donors go directly to our projects around the world.



FINANCIAL REVIEW

Reserves

The Trustees aim to keep sufficient funds in reserves to ensure the future of the charity, but otherwise it is their policy to keep reserves to a minimum to maximise the benefits of funds raised as expeditiously as possible. We also utilise our Core funding model, which brings together a small group of philanthropists to separately fund overhead spending and organisational development, to maintain financial stability. Accordingly, for 2024, the Trustees identified a reserves target of 6 months' unrestricted/Core expenditure. At the year end, the free reserves held were £30,494, equating to 3 months' unrestricted expenditure. Trustees are keeping the level under review and a strategy is underway to build up the level of unrestricted reserves to the charity's target level.

Legacy of War Foundation

Report of the trustees

For the year ended 31 December 2023

Reference and administrative information set out on page 21 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 30 October 2024 and signed on their behalf by

Salvatore Petrone

Salvatore Petrone - Trustee

Legacy of War Foundation

Reference and administration

For the year ended 31 December 2023

Charity number	1174792																		
Registered office and operational address	Adelaide House 23 Grand Parade St. Leonards-On-Sea TN37 6DN																		
Trustees	The trustees who served during the year and up to the date of this report were as follows: <table><tr><td>Nick Stainthorpe</td><td>Chair</td></tr><tr><td>Salvatore Petrone</td><td>Treasurer</td></tr><tr><td>Esther Dakin-Poole</td><td>resigned 9 March 2024</td></tr><tr><td>Lauren Felton</td><td></td></tr><tr><td>Peter Flynn</td><td>appointed 19 March 2024</td></tr><tr><td>Vivienne Guinness</td><td></td></tr><tr><td>Shehan Hettiaratchy</td><td></td></tr><tr><td>Leslie-Ann Knott</td><td></td></tr><tr><td>Dawid Konotey-Ahulu</td><td>resigned 13 May 2024</td></tr></table>	Nick Stainthorpe	Chair	Salvatore Petrone	Treasurer	Esther Dakin-Poole	resigned 9 March 2024	Lauren Felton		Peter Flynn	appointed 19 March 2024	Vivienne Guinness		Shehan Hettiaratchy		Leslie-Ann Knott		Dawid Konotey-Ahulu	resigned 13 May 2024
Nick Stainthorpe	Chair																		
Salvatore Petrone	Treasurer																		
Esther Dakin-Poole	resigned 9 March 2024																		
Lauren Felton																			
Peter Flynn	appointed 19 March 2024																		
Vivienne Guinness																			
Shehan Hettiaratchy																			
Leslie-Ann Knott																			
Dawid Konotey-Ahulu	resigned 13 May 2024																		
Chief executive officer	Giles Duley																		
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ																		
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																		

Independent examiner's report

To the trustees of

Legacy of War Foundation

I report to the trustees on my examination of the accounts of Legacy of War Foundation (the CIO) for the year ended 31 December 2023, which are set out on pages 23 to 39.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

Dougal Howard

Date: 30 October 2024

Dougal Howard ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Legacy of War Foundation

Statement of financial activities

For the year ended 31 December 2023

	Note	Restricted £	Unrestricted £	2023 Total £	Restated 2022 Total £
Income from:					
Donations and legacies	3	81,301	120,678	201,979	492,531
Charitable activities	4	257,199	550	257,749	261,623
Other trading activities	5	153,887	19,816	173,703	90,000
Investments		-	2,747	2,747	755
Total income		<u>492,387</u>	<u>143,791</u>	<u>636,178</u>	<u>844,909</u>
Expenditure on:					
Raising funds		-	59,492	59,492	33,395
Charitable activities		<u>319,057</u>	<u>113,400</u>	<u>432,457</u>	<u>513,297</u>
Total expenditure	6	<u>319,057</u>	<u>172,892</u>	<u>491,949</u>	<u>546,692</u>
Net income and net movement in funds	9	173,330	(29,101)	144,229	298,217
Reconciliation of funds:					
Total funds brought forward		<u>278,423</u>	<u>65,556</u>	<u>343,979</u>	<u>45,762</u>
Total funds carried forward		<u><u>451,753</u></u>	<u><u>36,455</u></u>	<u><u>488,208</u></u>	<u><u>343,979</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

See note 18 for details of the prior year restatement.

Legacy of War Foundation

Balance sheet

As at 31 December 2023

	Note	£	2023 £	Restated 2022 £
Fixed assets				
Tangible assets	12		<u>123,354</u>	<u>63,924</u>
Current assets				
Debtors	13		10,654	13,757
Cash at bank and in hand			<u>365,963</u>	<u>266,811</u>
			376,617	280,568
Liabilities				
Creditors: amounts falling due within 1 year	14		<u>(11,763)</u>	<u>(513)</u>
Net current assets			<u>364,854</u>	<u>280,055</u>
Net assets	15		<u>488,208</u>	<u>343,979</u>
Funds	16			
Restricted funds			451,753	278,423
Unrestricted funds			<u>36,455</u>	<u>65,556</u>
Total charity funds			<u>488,208</u>	<u>343,979</u>

Approved by the trustees on 30 October 2024 and signed on their behalf by

Salvatore Petrone

Salvatore Petrone - Trustee

Legacy of War Foundation

Statement of cash flows

For the year ended 31 December 2023

	2023 £	Restated 2022 £
Cash used in operating activities:		
Net movement in funds	144,229	298,217
Adjustments for:		
Depreciation charges	25,229	5,696
Dividends, interest and rents from investments	(2,747)	(755)
Loss / (profit) on the sale of fixed assets	491	-
Increase in debtors	3,103	(13,757)
Increase in creditors	11,250	57
Net cash provided by operating activities	181,555	289,458
Cash flows from investing activities:		
Dividends, interest and rents from investments	2,747	755
Purchase of tangible fixed assets	(85,150)	(69,621)
Net cash used in investing activities	(82,403)	(68,866)
Increase in cash and cash equivalents in the year	99,152	220,592
Cash and cash equivalents at the beginning of the year	266,811	46,219
Cash and cash equivalents at the end of the year	365,963	266,811

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies

a) General information and basis of preparation

Legacy of War Foundation is a charitable incorporated organisation registered in England and Wales. The registered office address is Adelaide House, 23 Grand Parade, St. Leonards-On-Sea, TN37 6DN.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Legacy of War Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves and cash at bank and in hand. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year (as appropriate).

i) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of costs as follows:

	2023	2022
Raising funds	11.9%	5.8%
Charitable activities	88.1%	94.2%

j) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Land	Not depreciated
Motor vehicles	3 years
Computer equipment	4 years
Emergency equipment	2 years

k) Debtors

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

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

1. Accounting policies (continued)

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

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.

n) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note j) above.

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

2. Prior period comparatives: statement of financial activities (restated)

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and legacies	318,475	174,056	492,531
Charitable activities	261,623	-	261,623
Other trading activities	90,000	-	90,000
Investments	-	755	755
Total income	670,098	174,811	844,909
Expenditure on:			
Raising funds	-	33,395	33,395
Charitable activities	429,242	84,055	513,297
Total expenditure	429,242	117,450	546,692
Net income and net movement in funds	240,856	57,361	298,217

3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £
Donations	81,301	77,340	158,641
Grants	-	32,684	32,684
Gift aid	-	10,654	10,654
Total income from donations and legacies	81,301	120,678	201,979

Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Donations	318,475	140,999	459,474
Grants	-	19,300	19,300
Gift aid	-	13,757	13,757
Total income from donations and legacies	318,475	174,056	492,531

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Grants	257,199	-	257,199
Event income	-	550	550
Total income from charitable activities	257,199	550	257,749

Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Grants	261,623	-	261,623

5. Income from other trading activities

	Restricted £	Unrestricted £	2023 Total £
Sale of donated goods and merchandise	153,887	19,816	173,703

Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Sale of donated goods and merchandise	90,000	-	90,000

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Direct activities	-	121,564	-	121,564
Grant making (note 7)	-	114,259	-	114,259
Staff costs (note 10)	32,696	114,434	16,348	163,478
Other staff costs	1,806	-	1,806	3,612
Fundraising activities	10,540	-	-	10,540
Travel	6,059	21,205	3,029	30,293
Admin support	-	-	14,219	14,219
Insurance	-	-	1,157	1,157
Accountancy	-	-	3,946	3,946
Bank charges	-	-	1,203	1,203
Depreciation	-	-	25,229	25,229
Foreign exchange losses / (gains)	-	-	2,449	2,449
Sub-total	51,101	371,462	69,386	491,949
Allocation of support and governance costs	8,391	60,995	(69,386)	-
Total expenditure	59,492	432,457	-	491,949

Total governance costs were £4,697 (2022: £806).

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

6. Total expenditure (continued)

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Direct activities	-	235,405	-	235,405
Grant making (note 7)	-	162,087	-	162,087
Staff costs (note 10)	23,650	82,776	11,827	118,253
Other staff costs	1,700	-	1,700	3,400
Fundraising activities	4,312	-	-	4,312
Travel	2,175	7,612	1,087	10,874
Admin support	-	-	6,277	6,277
Insurance	-	-	806	806
Accountancy	-	-	441	441
Bank charges	-	-	126	126
Depreciation	-	-	5,696	5,696
Foreign exchange losses / (gains)	-	-	(985)	(985)
Sub-total	31,837	487,880	26,975	546,692
Allocation of support and governance costs	1,558	25,417	(26,975)	-
Total expenditure	33,395	513,297	-	546,692

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

7. Grants payable

During the year, 6 (2022: 8) new grants were awarded to 5 institutions (2022: 7) and nil to individuals for medical and humanitarian support.

Total grants committed to during the year were as follows:

	2023 £	2022 £
Grants payable to institutions:		
Public Organisation (PO) Molotok	17,955	58,466
PO Keyzers	36,812	4,411
PO Insight	48,001	45,045
Ukrainian Red Cross	-	11,482
Vostok SOS	-	12,859
Everybody Can UA	-	1,201
Prava Borotba	7,154	-
WE Aid	4,337	-
PO GAR	-	25,197
	<u>114,259</u>	<u>158,661</u>
Total grants payable to institutions	114,259	158,661
Grants payable to individuals	<u>-</u>	<u>3,426</u>
	<u><u>114,259</u></u>	<u><u>162,087</u></u>

8. Grant commitments

	2023 £	2022 £
Grant commitments brought forward	-	-
Grants committed during the period	114,259	162,087
Grants paid during the period	<u>(114,259)</u>	<u>(162,087)</u>
Grant commitments carried forward	<u><u>-</u></u>	<u><u>-</u></u>

9. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	25,229	5,696
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	<u><u>2,950</u></u>	<u><u>-</u></u>

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

10. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	66,257	45,951
Social security costs	-	4,209
Pension costs	2,404	2,252
Freelance staff	94,817	65,841
	<u>163,478</u>	<u>118,253</u>

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charity comprise the Trustees, and Chief Executive Officer. The total employee benefits of the key management personnel were £34,901 (2022: £32,428).

	2023 No.	2022 No.
Average head count	<u>4.25</u>	<u>4.00</u>

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

12. Tangible fixed assets

	Land £	Motor vehicles £	Computer equipment £	Emergency equipment £	Total £
Cost					
At 1 January 2023 (restated)	32,411	37,209	-	-	69,620
Additions in year	24,227	45,539	7,198	8,186	85,150
Disposals	-	-	-	(982)	(982)
At 31 December 2023	<u>56,638</u>	<u>82,748</u>	<u>7,198</u>	<u>7,204</u>	<u>153,788</u>
Depreciation					
At 1 January 2023	-	5,696	-	-	5,696
Charge for the year	-	19,899	1,237	4,093	25,229
On disposals	-	-	-	(491)	(491)
At 31 December 2023	<u>-</u>	<u>25,595</u>	<u>1,237</u>	<u>3,602</u>	<u>30,434</u>
Net book value					
At 31 December 2023	<u>56,638</u>	<u>57,153</u>	<u>5,961</u>	<u>3,602</u>	<u><u>123,354</u></u>
At 31 December 2022 (restated)	<u>32,411</u>	<u>31,513</u>	<u>-</u>	<u>-</u>	<u>63,924</u>

See note 18 for details of the prior period restatement.

13. Debtors

	2023 £	2022 £
Accrued income	<u>10,654</u>	<u>13,757</u>
	<u>10,654</u>	<u>13,757</u>

14. Creditors: amounts falling due within 1 year

	2023 £	2022 £
Trade creditors	886	-
Accruals	10,678	-
Other taxation and social security	199	-
Other creditors	<u>-</u>	<u>513</u>
	<u>11,763</u>	<u>513</u>

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

15. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	117,393	5,961	123,354
Current assets	334,360	42,257	376,617
Current liabilities	-	(11,763)	(11,763)
Net assets at 31 December 2023	451,753	36,455	488,208
Prior year comparative (restated)			
	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	63,924	-	63,924
Current assets	214,499	66,069	280,568
Current liabilities	-	(513)	(513)
Net assets at 31 December 2022	278,423	65,556	343,979

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

16. Movements in funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2023 £
Restricted funds					
Capital					
Land for Women	32,411	-	-	24,227	56,638
Ukraine Crisis Response	31,513	-	(23,501)	52,743	60,755
Revenue					
Land for Women	61,733	125,770	(90,520)	(24,227)	72,756
Lebanon Project	-	753	(753)	-	-
Community Garden	-	6,000	(6,000)	-	-
Ukraine Crisis Response	152,766	359,864	(198,283)	(52,743)	261,604
Total restricted funds	278,423	492,387	(319,057)	-	451,753
Unrestricted funds					
General funds	65,556	143,791	(172,892)	-	36,455
Total funds	343,979	636,178	(491,949)	-	488,208

Purposes of restricted funds

Capital

Land for Women Representing the cost of land purchased for the Land for Women project. Transfers in to the capital fund represent additions in the year.

Ukraine Crisis
Response Representing the net book value of motor vehicles. Transfers in to the capital fund represent additions in the year, and expenditure represents depreciation against the assets.

Revenue

Land for Women For the purchase of land, training and running costs of several farming co-operatives as part of our Land for Women project in Rwanda.

Lebanon Project For all costs from our refugee support work of Syrian families in Lebanon.

Community Garden For all costs from our community gardening project in Hastings, UK - this project was closed down in Dec 2023.

Ukraine Crisis
Response For ongoing crisis response supporting marginalised civilians in Ukraine, including people with disabilities, children and LGBTQ+ people. Projects have funded emergency vehicles, direct aid and community groups.

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

16. Movements in funds (continued)

Prior year comparative (restated)	At 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 December 2022 £
Restricted funds					
Capital					
Land for Women	-	-	-	32,411	32,411
Ukraine Crisis Response	-	-	(5,696)	37,209	31,513
Revenue					
Land for Women	36,778	98,022	(40,656)	(32,411)	61,733
Lebanon Project	-	691	(691)	-	-
Community Garden	789	69	(858)	-	-
Ukraine Crisis Response	-	570,056	(380,081)	(37,209)	152,766
UoB Funded Intern	-	1,260	(1,260)	-	-
Total restricted funds	37,567	670,098	(429,242)	-	278,423
Unrestricted funds					
General funds	8,195	174,811	(117,450)	-	65,556
Total funds	45,762	844,909	(546,692)	-	343,979

See note 18 for details of the prior period restatement.

17. Related party transactions

There were no related party transactions in the current or prior period.

Legacy of War Foundation

Notes to the financial statements

For the year ended 31 December 2023

18. Prior period restatement

Prior period expenditure, fixed assets and funds have been restated to recognise the purchase of £32,411 of land for the Land for Women project in Rwanda, previously written off to expenditure.

Other changes are purely presentational to bring in line with the Charities SORP; none of these changes have any impact on the result for the prior period or balance sheet position.

Funds brought forward

This has affected funds brought forward, as follows:

	Restricted funds £	General funds £	Total funds £
Funds as originally stated at 31 December 2023	246,012	65,556	311,568
Adjustment	32,411	-	32,411
Funds brought forward as restated	278,423	65,556	343,979

Expenditure

This has affected expenditure as follows:

	Total expenditure £
Expenditure as originally stated for the year ended 31 December 2023	579,103
Adjustment	(32,411)
Expenditure as restated	546,692

Fixed assets

This has affected expenditure as follows:

	Total fixed assets £
Fixed assets as originally stated at 31 December 2023	31,513
Adjustment	32,411
Fixed assets as restated	63,924

LEGACY OF WAR FOUNDATION

LEGACY OF WAR FOUNDATION

England & Wales - Charity number 1174792

Accounts

Legacy of War Foundation

Charity no 1174792

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Charitable objects:

The objects of the CIO are

1. The relief of financial need and suffering among victims of war/armed conflict throughout the world in the form of providing funding and support to partner NGOs and implementation of independent projects in direct support of civilians affected by armed conflict
2. To advance the education of the public and persons in authority concerning the prevention and reduction of armed conflict, in particular but not exclusively, by raising awareness of the terrible consequences of armed conflict through highlighting individual stories from conflict and post conflict areas, organising exhibitions, talks and school visits on issues related to armed conflicts.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the company for the year 1st January 2022 —31st December 2022

Structure, governance and management

a. Constitution

Legacy of War Foundation was registered as a CIO on September 22nd 2017 and is a registered charity number 1174792. The principal object of the charity is the support of communities and individuals rebuilding lives after conflict and education/advocacy on wars' long-term impact

b. Trustees

Nick Stainthorpe - Chair

Salvatore Petrone - Treasurer

Esther Dakin-Poole (resigned on March 9, 2023)

Lauren Felton

Viv Guinness

Shehan Hettiaratchy

Leslie Knott

Dawid Konotey-Ahulu

None of the Trustees were employed by the Trust or had a financial interest in any contract with the Trust. The Trust does not enter into any related party transactions without seeking advice and approval from the Charity Commission. Trustees are selected for their professional skills and experience across a variety of areas to which they can contribute: towards the effective running of the charity. When a vacancy occurs, a profile of the new Trustee Director is agreed, and various methods of finding suitable candidates are used

depending upon the expertise required. References are obtained for any new Trustee Director.

C. Organisational structure

The CEO, Giles Duley, was appointed by the Board and reports directly to them. The CEO is responsible for achieving the mission of the organisation by implementing the Trust's policy and strategy, and for all areas of its operations, including fundraising, charitable activities, and communications. The CEO is supported by a team of employees, volunteers and part time consultants.

d. Risk management

Risk assessments are carried out internally by the CEO and his team. Risks are analysed according to their potential impact together with actions that either have been or will be taken in mitigation. The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

e. Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in determining their charitable activities for the year, in line with the Charity's aims and objectives. The Trustees are satisfied that all charitable activities during the year are for the benefit of the public and that the benefits of each and every charitable activity are clearly identifiable.

Objectives and Activities

We set up Legacy of War Foundation because we wanted to do things differently. Our localised, sustainable, beneficiary-led projects in Ukraine, Rwanda and Lebanon return power, funding and assets to the hands of the communities we work with.

We seek to challenge the traditional neo-colonial concepts in the aid sector through collaborative, localised and sustainable programming. We know the people best equipped to create change, and our greatest asset as an organisation, are our beneficiaries themselves - or, as we call them, partners. So we build projects from the group up with direct input from our partners, and aim for all our programs to be self-sustaining within five years.

As an organisation we stand for equal rights, equal opportunities and aim to set an example within the sector. We avoid the need for expensive offices or inflated wages, and ensure that 90% of the funds we raise go to our projects.

Review of activities for the year from 1st January 2022 - 31st December 2022

Land for Women: Rwanda, 2018 - present

Since 2018 the Land for Women program has empowered female genocide survivors in Rwanda through innovative land transfer and sustainable cooperative farming. This program has lifted entire families out of poverty, enabling women to reclaim their land and economic power. Through this initiative, we've witnessed tangible improvements in the lives of 25 women at Imboni Gikomero Cooperative. The original farm Icyizere Ruhanga Cooperative has enabled 35 women to set up their own cooperative savings and loan scheme which has facilitated health insurance and access to healthcare. Now they can afford to send their children to school.

The third farm group we are working with is the Abunzumumwe women in Gasabo District. Legacy of War Foundation provided the required loan of £1,250 for them to prove their commitment, this will remain in their cooperative bank account as seed capital for their activities. This farm will eventually allow for a cluster of farms to work together in the Gasabo district.

The next LFW cooperative farm will be based in Rwamagana District, where the need for projects like LFW is high.

Key Achievements

Land Ownership: Successfully allocated and purchased 1.4 hectares of land in Gikomero, Gasabo district for Imboni Gikomero Cooperative.

Poverty Reduction: Achieved a 390% increase in livelihood income per woman through smart farming practices.

Agricultural Productivity: Despite climate challenges, cooperatives achieved a 70% increase in productivity, adapting to climate change effects. Construction of the borehole has been key in enabling the co-ops to farm in the usually unproductive dry season.

Food Security: Initiated programs to bolster food security, with notable improvements in children's nutritional status.

Gender Equality and Empowerment: Enabled women to become landowners, facilitated VSLAs (Village Savings and Loan Associations), and supported leadership roles within the community.

Environmental Conservation: Implemented climate-smart farming practices, achieved notable success in adapting to environmental challenges.

Future Focus (2023)

Looking ahead, our focus is on identifying partners and land for further new Land for Women farms, enhancing training programs on food security and nutrition, and further developing the Land for Women program in collaboration with our cooperatives. By 2025, we will have established 12 Land For Women and Land for All cooperatives across Rwanda, Burundi,

Lebanon, Iraq, Libya and DR Congo, reaching 360 direct beneficiaries and over 2100 people in the wider community.

Acknowledgments

We extend our gratitude to Evoca Foundation (formally Sage Foundation), Souter Charity Trust, Jephcott Charitable Trust, the Rwandan Governance Board, Gasabo District officials, MIGEPROF, Rwandan Land Management and Use Authority, the local community, and our individual donors. Above all, we're indebted to the women of Icyizere Ruhanga, Abunzumumwe and Imboni Gikomero Cooperatives, whose resilience and collaboration have been instrumental in Land for Women's success.

Ukraine Crisis Response: Ukraine, 2022 - present

When the full-scale invasion began we immediately reached out to organisations in our network who were already working on the ground. In the first phase of the project (Feb/Mar 22), our focus was on sharing resources and signposting to these Ukrainian NGOs to aid their fundraising. We additionally dedicated 3 months of sales from our No More War t-shirts to Ukrainian organisations, and supported corporate partners to identify local organisations to direct their support to.

By mid-March, partners supporting people with disabilities had highlighted issues sourcing replacement wheelchairs for those forced to abandon them while evacuating. Thanks to a crowdfunding campaign, as well as a fundraising concert in collaboration with SJM Concerts, John Thomson and Justin Moorehouse, we were able to source and distribute specialist mobility aids and accessories for children and adults with disabilities, ensuring their mobility and independence. The need for accessible evacuation transport also became apparent, and we subsequently purchased a fully-equipped secondhand ambulance in Germany for our partners, the disability-led organisation Fight For Right.

In June, our CEO and Operations Coordinator visited Ukraine to meet our existing partners, and conduct in-person visits. This enabled us to identify 2 further organisations to support for the second half of the year as part of our annual partnership with GISH and Random Acts, 'Change a Life'. This campaign raised over \$200000 from individual donors to fund humanitarian aid and residential shelters for women, children and LGBTQ+ people run by implementing partners Marsh Zhinok and Insight; to purchase additional ambulances; and to fund specialised aid for disability-led organisations. We also continued to distribute aid including medical equipment and supplies.

By the end of 2022, our Crisis Response had supplied £162087 in direct grants to Ukrainian organisations and a further 7 tons of aid worth in excess of £143460, with multi-year grant funding planned in some instances to enable our partners to operate securely.

We funded 136 6-week residential shelter placements in western Ukraine for displaced women, children and LGBTQ+ people; supported 3 months' of residential support for 10 families and a further 28 young people from Luhansk displaced to Transcarpathia; and

provided wheelchairs, mobility devices and vital specialist accessories to more than 450 children and adults with disabilities. Our ambulances conducted over 350 evacuations for people with complex medical needs from frontline areas, while our generators provided emergency power to hospitals treating over 40000 children per year and supplied electricity to humanitarian aid distribution hubs to ensure their operation throughout the winter.

Based on our work and experience in Lebanon we were also able to provide ad-hoc support directly to civilians, including sourcing and importing a small number of custom-built high dependency wheelchairs for children, providing one-off grants for medical treatment, arranging temporary heating solutions for people spending the winter in damaged homes, and offering visa casework for families failed by the complex bureaucracy of the UK's Homes for Ukraine scheme.

Our implementing partners in Ukraine have included: Insight, Marsh Zhinok, PO Keysers, GAR, Vostok SOS, Dzherelo Centre, Everybody Can UA, Grateful.UA, Palyanytsya and NGO Molotok.

We are immensely grateful for the support of GISH, Random Acts, Olia Hercules, Cook for Ukraine, Rankin and Hunger Magazine, SJM Concerts, John Thomson, Justin Moorehouse, Meds Peterson, The Hacienda, Alan Erasmus, Citizens of Humanity, Paul Stolper and the late Jamie Reid, AGOLDE, Public Offerings, Guerilla Movement, Roome Partners and the Ashley Family Foundation - and to every single one of well over the 5000 individual donors and GISH-ers who supported our Crisis Response.

Refugee Support: Lebanon, 2016 - present

Since 2016 our CEO Giles Duley has been managing a fund to support vulnerable Syrian families living as refugees in Lebanon. On the founding of LoWF, the managing of this project was taken over by the charity. In 2022, we continued to support three families in Lebanon, ensuring education, shelter and healthcare for those that otherwise would not have been supported. Ongoing inflation in Lebanon has continued to increase the cost of this project, but we remain committed to ensuring the young people involved in the project are able to complete their education.

Community Garden: UK, 2021 - present

In 2021 we secured funding for a small-scale UK-based project which would enable us to trial tools and techniques to support people with disabilities into market gardening as part of our future Land for All roll-out, provide integration and economic opportunities for people displaced by conflict overseas, and build connections between schools and community members and our international projects. Although our initial council site identified in early 2022 did not come to fruition, we have been temporarily operating activities out of an existing community site. These have included:

- Over 1000 hours of completely free supervised gardening activities including toddler sessions and the creation of a diverse herbal "tea garden" featuring plants from

across the world, targeted at providing social opportunities for recently settled refugees in the area.

- 345 children and young people at our 2022 summer holiday sessions, which included pasta-making from scratch, graffiti workshops and a shared meal at every event to support families affected by the cost of living crisis. Participation was completely free and children from families with lived experience of conflict-related migration were prioritised.
- A community event with over 60 attendees in October promoted the project and our wider work, with free children's activities and a meal prepared by our CEO and team based on recipes from our Rwandan LFW cooperatives.

We also worked in conjunction with other local organisations to ensure people were signposted to other support where appropriate, and distributed surplus food to families.

Education & Advocacy: International, 2017 - present

As part of the Education and Advocacy strand of our work, our CEO Giles Duley regularly speaks and shows work at schools, universities, and in political and corporate settings. Legacy of War Foundation also supports and highlights artists affected by conflict.

In 2022, this included:

- In February, Duley and Legacy of War Foundation showed a collaborative No More War exhibition in Paris which brought together artists from across the world. As part of the event Syrian violinist and LoWF Patron Alaa Arsheed performed live, and at the preview Duley hosted a supper for 30 attendees.
- In March, we collaborated with People's Film Club, the Ukrainian Institute in London, Cambridge Ukrainian Studies, and London Migration Film Festival for an event featuring our live No More War stencilling to raise funds for Ukrainian organisations.
- In April, as part of International Day for Mine Awareness and Assistance in Mine Action, Duley addressed the United Nations. Legacy of War Foundation also provided photography and video content for an accompanying UNMAS *Safe Ground, Safe Homes* exhibition which was on display for 2 months in the UN's foyer and online.

We also supported a student-led live art No More War event and video project at the University of the West of England.

- In July, our No More War exhibition was shown in Hastings as part of Refugee Week.
- In August, we partnered with Farley's House & Gallery for a three month exhibition of Duley's work alongside that of the war photographer Lee Miller. *Trümmerfotographie – The Wreckage Of War* opened with a conversation between Duley and the Imperial War Museum's Senior Photographic Curator Hilary Roberts, and raised funds for LoWF.
- In December, Duley was announced as the first United Nations Global Advocate for persons with disabilities in conflict and peacebuilding situations and as his first official activity, visited the UN Ukraine Resident Coordinator to advocate for Ukrainians with disabilities.

Reserves

The Trustees aim to keep sufficient funds in reserves to ensure the future of the charity, but otherwise it is their policy to keep reserves to a minimum to maximise the benefits of funds raised as expeditiously as possible. At the year end, the free reserves held were £51,799.

Financial Review

At the year end the charity held £266,811 in its bank accounts.



Independent examiner's report on the accounts

Report to the trustees

Charity Name
Legacy of War Foundation

On accounts for the year ended

31 December 2022

Charity no
(if any)

1174792

Set out in sections

A to C

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2022**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of .

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives 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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Signed:

Date:

27 Oct 2023

Name:

VINCENT CHESHIRE

Relevant professional
qualification(s) or body (if
any):

FCCA

Address:

6 BUNKERS COURT, UNION STREET, DUNSTABLE, BEDS, LU6 1PZ



Legacy of War Foundation		Charity No	1174792		CC16a
Annual accounts for the period					
Period start date	1/1/2022	To	Period end	31/12/2022	

Section A Statement of financial activities

	Unrestricted £	Restricted £	Endowment £	Total funds £	Prior year £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	174,056	670,097	-	844,152	298,629
Investments	756			756	3
Total	174,811	670,097	-	844,908	298,632
Resources expended (Note 6)					
Expenditure on:					
Charitable activities	81,372	445,814	-	527,186	256,452
Fundraising costs	20,555	15,190		35,745	11,680
Governance costs	15,365	-		15,365	5,330
Bank charges	158	650		808	168
Total	117,450	461,654	-	579,104	273,631
Net income/(expenditure) before investment gains/(losses)	57,361	208,442	-	265,804	25,001
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)	57,361	208,442	-	265,804	25,001
Extraordinary items	-	-	-		
Transfers between funds			-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	57,361	208,442	-	265,804	25,001
Reconciliation of funds:					
Total funds brought forward	8,195	37,567	-	45,762	20,761
Total funds carried forward	65,556	246,009		311,566	45,762

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	-	31,513	-	31,513	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
Total fixed assets		-	31,513	-	31,513	-
Current assets						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	13,757	-	-	13,757	-
Investments	(Note 17.4)	-	-	-	-	-
Cash at bank and in hand (Note 24)		52,314	214,497	-	266,811	46,219
Total current assets		66,071	214,497	-	280,568	46,219
Creditors: amounts falling due within one year	(Note 20)	515	-	-	515	457
Net current assets/(liabilities)		65,556	214,497	-	280,053	457
Total assets less current liabilities		65,556	246,010	-	311,566	45,762
Creditors: amounts falling due after one year	(Note 20)	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		65,556	246,010	-	311,566	45,762
Funds of the Charity						
Endowment funds (Note 27)		-	-	-	-	-
Restricted income funds (Note 27)		-	246,010	-	246,010	37,567
Unrestricted funds		65,556	-	-	65,556	8,195
Revaluation reserve		-	-	-	-	-
Total funds		65,556	246,010	-	311,566	45,762
Signed by a trustee on behalf of all the trustees						
Signature		Print Name		Date of		
Salvatore Petrone		Salvatore Petrone		27/10/2023		

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

The Trustees have considered the financial health of the Charity and believe, at the date of signing, the Charity will continue as a going concern for the foreseeable future.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note {N2}.

Yes*

☒

No*

☐

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

N/A

<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
--	-----

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Note 2

Accounting policies

2.2 INCOME

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Government grants	The charity has received government grants in the reporting period
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest	This is included in the accounts when receipt is probable and the amount receivable

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
ü	ü	ü

Yes	No	N/a
-----	----	-----

Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year. They are valued at cost. Tangible fixed assets are depreciated on a straight line basis over 3 years.
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5 They are valued at cost.
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü
Yes	No	N/a
ü	ü	ü

	They are valued at cost.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						
	They are valued at fair value except where they qualify as basic financial instruments.	<table> <tr><th>Yes</th><th>No</th><th>N/a</th></tr> <tr><td>ü</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	ü	ü	ü
Yes	No	N/a						
ü	ü	ü						

Note 3 **Analysis of income**

Analysis		Unrestricte	Restricted	Endowmen	Total funds	Prior year
					£	£
Donations and	Donations and gifts	160,299	670,097	-	830,395	298,629
	Gift Aid	13,757	-	-	13,757	-
	Total	174,056	670,097	-	844,152	298,629
Income from investments:	Interest income	756	-	-	756	3
	Total	756	-	-	756	3
TOTAL INCOME		174,811	670,097	-	844,908	298,632

Note 4 - The Charity received no Government grants

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	29,974	-
	29,974	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated goods are valued at the estimated resale value at the point of donation	N/A
Please provide details of any unfulfilled	N/A	N/A
Please give details of other forms of other	N/A	N/A

Note 6 Analysis of expenditure

Analysis		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	20,555	15,190	35,745	11,680
		-	-	-	
	Total expenditure on raising funds	20,555	15,190	35,745	11,680

Expenditure on charitable activities	Activities directly undertaken	81,372	283,727	365,099	256,452
	Grant funding of activities		162,087	162,087	
	Total expenditure on charitable activities	81,372	445,814	527,186	256,452

Other information:**Analysis of expenditure on charitable activities**

Activity or	Activities undertaken directly	Grant	Support	Total this
	£	£	£	£
Land for Women	69,898	0	5,952	75,850
Lebanon project	24,078	0	2,050	26,128
Community Garden	14,973	0	1,275	16,248
Ukraine Crisis Respo	211,020	162,087	31,770	404,878
No More War	3,762	0	320	4,082
Other Activities		0	0	0
Total	323,731	162,087	41,368	527,186

Note 7 - There were no extraordinary items**Note 8 - The Charity received no funds as agent****Note 9 Governance costs**

Governance cost	Grand total £
Bank charges	156
Insurance	806
Admin support	14,394
Total	15,356

Note 10 - The independent examiner is not charging for his review.

Note 11**Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	45,951	29,666
Social security costs	4,209	5,102
Pension costs (defined contribution scheme)	2,252	2,837
Total staff costs	52,411	37,605

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

£32,428

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	4	4
Governance	-	-
Other	-	-
Total	4	4

Note 12 - The Charity does not operate its own pension scheme

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Ukraine Crisis Response	158,661	3,426	12,800	174,887

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

www.legacyofwarfoundation.com/ukrainecrisis-4

Names of institution	Purpose	Total amount of grants paid £
Public Organisation (PO) Molotok	To fund humanitarian aid and psychological support for Ukrainian internally displaced persons (IDPs) in Transcarpathia	58,466
PO Keyzers	To support Keyzers/Casers' ongoing medical and evacuation work in Ukraine, funding fuel and servicing for vehicles; essential supplies; and team costs including travel and accommodation.	4,411
PO Insight	To fund four Insight/Women's March emergency shelters for women and LBGTQ+ people in Lviv and Chernivtsi for six months; and the purchase of a diesel generator to provide power to Insight's humanitarian hub.	45,045
Ukrainian Red Cross	To fund medical support for Ukrainian civilians affected by the invasion	11,482
Vostok SOS	To fund humanitarian aid and evacuations for Ukrainian civilians affected by the invasion	12,859
Everybody Can UA	To fund activities supporting Ukrainian children and young people displaced by the invasion	1,201
PO GAR	To part-fund the purchase of 50 active wheelchairs for individuals in Ukraine with spinal cord injuries	25,197
Total grants to institutions in reporting period		158,661

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	37,209	-	37,209
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	37,209	-	37,209

14.2 Depreciation and impairments

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	5,696	-	5,696
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	5,696	-	5,696

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	31,513	-	31,513

Note 15 - The Charity has no intangible assets**Note 16 - The Charity has no heritage assets****Note 17 - The Charity has no investment assets****Note 18 - The Charity has no stocks**

Note 19 **Debtors and prepayments**
Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

HMRC - Gift Aid

Total

This year	Last year
£	£
13,757	-
13,757	-

19.2 The Charity has no material debtors recoverable more than a year after the reporting date.

Note 20 **Creditors and accruals**

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Other creditors	515	457	-	-
Total	515	457	-	-

Note 21 - There are no provisions for liabilities and charges

Note 22 - There are no other disclosures for debtors, creditors and other basic financial instruments

Note 23 - There are no contingent liabilities and contingent assets

Note 24 **Cash at bank and in hand**

	This year £	Last year £
Cash at bank and on hand	266,811	46,219
Total	266,811	46,219

Note 25 - The Charity has no financial instruments other than cash and the creditor was paid within 30 days of the year end.

Note 26 **Events after the end of the reporting period**

Please provide details of the nature of the event

There are no events after the balance sheet date that require adjustment in these accounts
--

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds	UR		8,195	174,811	117,450	65,556
Land for Women	R	For the purchase of land, training and running costs of our Land for Women project in Rwanda	36,778	98,022	73,067	61,733
Lebanon project	R	For all costs from our refugee support work in Lebanon	-	691	691	0
Community Garden	R	For all costs from our community gardening project in Hastings, UK	789	69	858	-
Ukraine Crisis Response (all)	R	For ongoing crisis response supporting marginalised civilians in Ukraine, including people with disabilities, children and LGBTQ+ people	-	570,056	385,777	184,278
UoB Funded Intern	R	To fund a 90 hour internship for a student intern hired through University of Bristol	-	1,260	1,260	-
Other funds	N/a	N/a	-	-	-	-
Total Funds			45,762	844,908	579,104	311,566

27.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds	UR		7,853	61,587	- 61,244	8,195
Restricted funds	R		12,908	237,045	- 212,386	37,567
Other funds	N/a	N/a	-	-	-	-
Total Funds			20,761	298,632	- 273,630	45,762

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

LEGACY OF WAR FOUNDATION

England & Wales - Charity number 1174792

Accounts

**LEGACY
OF WAR
FOUNDATION**



**LEGACY OF WAR
FOUNDATION**

ANNUAL REPORT 2021



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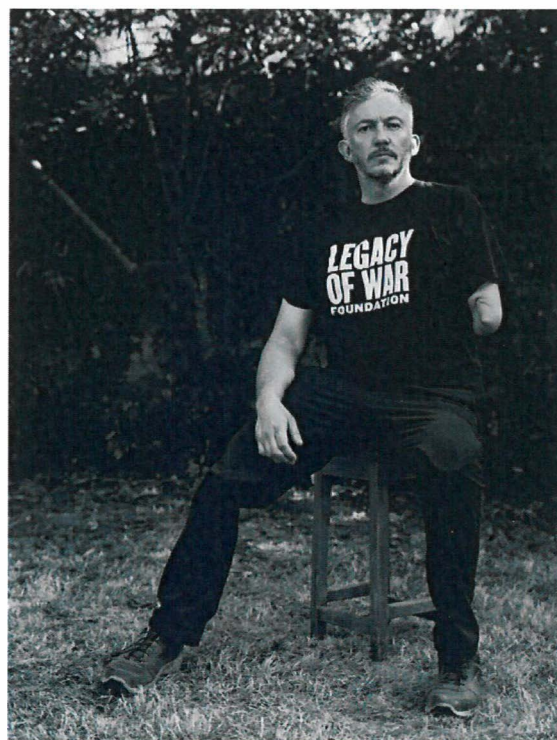
GUIDING PRINCIPLES

1. The beneficiary (we prefer the term 'partner') should take the central role in design, implementation and control of projects.
2. We strive to work in solidarity and collaboration, not in power and control.
3. Training and education for both our team and our partners must be part of every project, to further skills and opportunities.
4. Projects are to be run by local teams, not international staff.
5. All projects should be sustainable, environmental and long-term, and wherever possible, self-funding within five years.
6. Our work should benefit not just our partners, but also the wider community.
7. We should work with local artists to document projects and communicate the stories of our partners.
8. Our organisation must be a workplace of equal opportunities.
9. That there should be fair wages and low organisation costs.
10. That the support, dignity, well-being and protection of our partners comes above all else.

LETTER FROM THE CEO

Dear supporters,

We set up Legacy of War Foundation because we wanted to do things differently, to challenge the traditional neo-colonial concepts in the aid sector, and design a model that was beneficiary-led and localised. Led by our ten guiding principles (see page 2) we continue to learn and explore new ways we can support our beneficiaries, campaign on the issues important to us and continuing have a direct and long lasting positive impact on the communities we work with.



In the past year we have been working hard on building a strong and robust organisation. This has included new trustees joining our board with specialist knowledge, recruiting more team members and developing our structure. We've also been able to move some of our volunteers on to payroll. Our financial growth has continued from crowdfunding, private donors, events and grants. This diversity of funding gives a strong platform for our continued growth as an organisation.

The continued disruption of COVID has once again drawn attention to the advantages of our highly localised model as vital work was able to continue in areas where local COVID guidance allowed: delivering vital training as part of our Land for Women project in Rwanda (pages 3-5), ensuring the safety and wellbeing of refugees in Lebanon (page 8), and enabling unexploded ordnance removal in Laos (page 9) - even as our UK team were working from home and unable to travel.

With the cost of living crisis affecting many in our own communities, we have expanded our work in the the UK. The reality is that the most vulnerable in society are still the most vulnerable. And I am proud that we can support them to empower themselves and prosper, even in these difficult times.

Together, we can create real change.

Giles Duley, Founder & CEO

LAND FOR WOMEN

Following the Rwandan Genocide of 1994, widowed women were often left caring for many dependents with minimal job opportunities. This forced many women into sex work. Coupled with the high levels of sexual and gender based-violence, many children were born from rape and there was a high prevalence of HIV.

Olive, a survivor of the genocide explained the way to help was simple:

“

Give us the land to grow

So in 2019, with help from the GISH community and Random Acts, we purchased 3 hectares of land in the Gasabo District, Rwanda and handed ownership to local women affected by the genocide. The Icyizere Ruhanga Cooperative launched our innovative land transfer project Land for Women.



Through land ownership and cooperative farming, we ensure communities impacted by the lasting effects of conflict can achieve economic independence, and stability.

The program is run in partnership with the women of the Cooperative. We support them with an initial loan to help set up the farm, and provide continued training and education. We partner with each Cooperative for five years, by which time they will be self-sustaining.

The women no longer have to pay land rent and now make a profit at markets. This means they can afford medical insurance, and can send their children to school. The produce they farm has also boosted local food security and reduced malnutrition.



Sustainable farming of squash, beans and potatoes



Each Cooperative designed to lift 100 families out of poverty



THE IMBONI COOPERATIVE

Land rights for women can enable food security, minimise poverty and facilitate gender equality. But in Rwanda less than 20% of women own agricultural land - half of that owned by men. There is a widespread need to expand the Land for Women project.

Through our connections with 'women to women', we were introduced to the Imboni Cooperative in the Gikomero district. 28 women belong to the cooperative. They were selected and brought together by their local district office due to living in the most extreme state of poverty. This year the Imboni Cooperative joined Land for Women and moved onto a new, more accessible 3 acre site in Gikomero.



less than 20% of women in Rwanda own agricultural land

EDUCATIONAL CURRICULUM



At the heart of Land for Women is our three-year training program combining sustainability and climate-smart farming, with gender equality and women's rights.

Other modules also include:

- Food security (family nutrition, nutrition for breastfeeding mothers, and how to manage food shortages)
- Gender-focused value chains (gender in food systems, analysis, responding to gender-based constraints)

In partnership with Random Acts, we are also training a group of local educators from the communities to share the knowledge to further cooperatives as part of the 'training the trainers' element.

Between 2019 and 2020:



10 training days



reaching 62 members



NO MORE WAR

Legacy of War Foundation campaigns for a world without war, and supports the survivors and communities affected by it. This year we launched our No More War campaign, which directly reflects these core values: a world without war. In the past twenty years we have witnessed the continuation of Western foreign policy based on war. Yet as recent events in Afghanistan have demonstrated, the purported outcomes of the governments involved - peace and stability - have not been achieved. We are calling on taxpayers and decision-makers alike to reflect on the cost of Western interventionism and join us in demanding **No More War**.

The total cost of all US led wars in the Middle East between 2001 and 2021:

- Total deaths of 897,000
- Total civilian deaths of 364,000
- Financial cost of \$8tn
- 37 million people were displaced.

PHASE 1

Despite Western forces withdrawing from Afghanistan, the conflict continues.

EMERGENCY, an Italian NGO, provides vital medical care to injured civilians through their surgical centres. They have treated 1 in 4 Afghanistan civilians. This year, our CEO Giles Duley visited the EMERGENCY's Surgical Centre in Afghanistan's capital, Kabul, with photographer Emma Francis to document the stories of those being treated.

Emdullah



Emdullah is a 5 year old boy growing up in Afghanistan. As he was walking to school one day, bombs struck his village and he was seriously injured, losing a leg in the blast. Emdullah was taken to the Children's Surgical Centre in Kabul, but due to the COVID restrictions, was left alone without family to comfort him.

“

Emdullah lies in his bed shaking his head from side to side. Arezoo, an 18-year-old Afghan nurse, strokes his hair in an attempt to calm him.

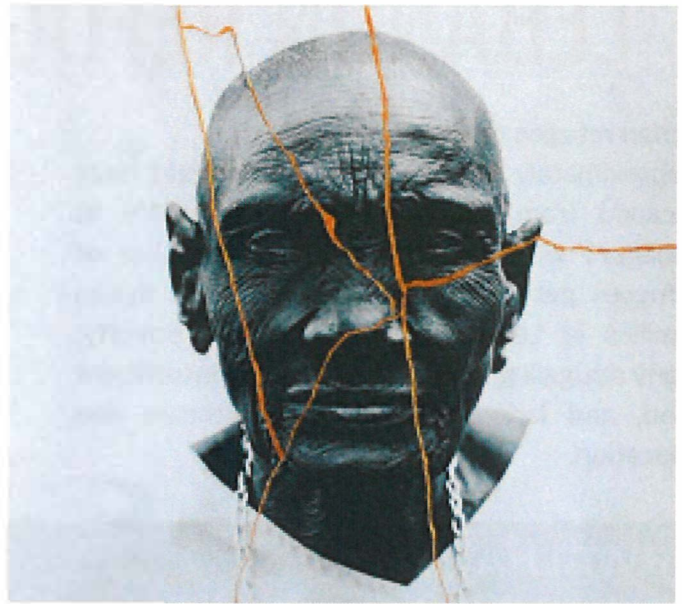
When you have seen what weapons do to bodies, childhood illusions of war disappear. There is no glory or victory in this. War is the most brutal act and yet we continue to do it with impunity and false justifications.

--Giles Duley, CEO, writing for GQ magazine July 2021

We partnered with GISH, Random Acts to support EMERGENCY's Children's Surgical Centre in Kabul through to the end of 2021, ensuring children like Emdullah could receive the medical care they needed. Our crowdfunding campaign **surpassed** this goal, raising a total of **\$280,721**.

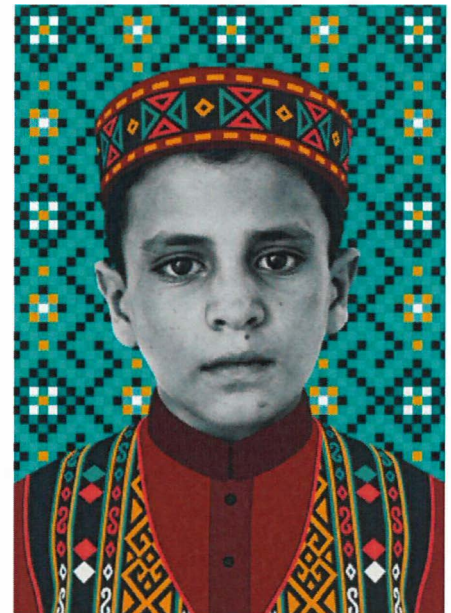
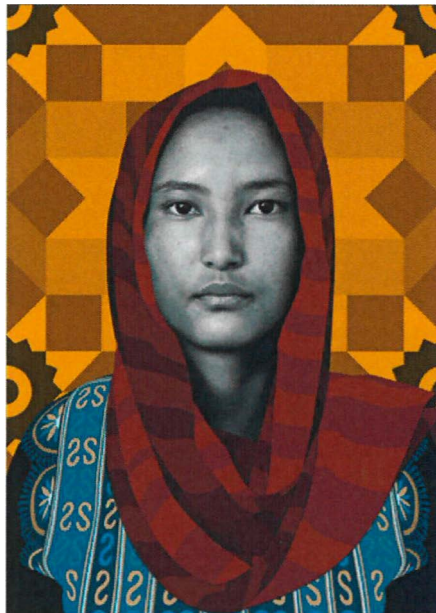
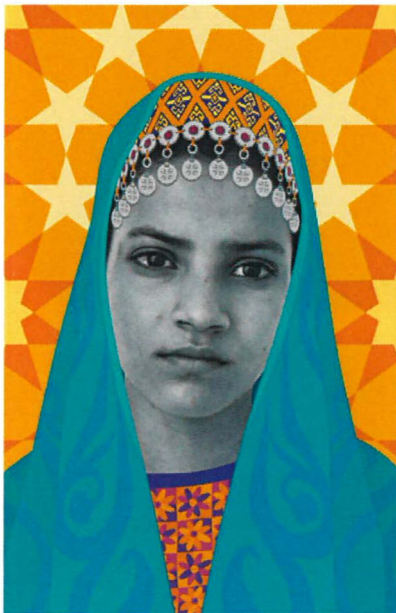
ARTWORK

In October we launched a series of artistic collaborations in partnership with VENT, a platform for artists to collaborate with the work of Giles Duley. The first in the series was a short film by Robert del Naja of Massive Attack, and Unit 3. The film combines photography taken by Giles Duley during his time spent in EMERGENCY's Surgical Centre alongside statistics from Brown University's Costs of War project highlighting the social, human and economic impact of war.



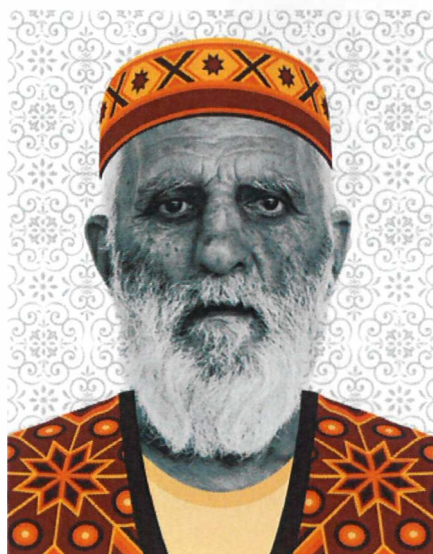
Kintsugi pieces by Toni Hollis

[CLICK HERE TO VIEW THE FILM](#)



Further artistic collaborations feature photographs and stories from across Syria, Iraq, DR Congo and South Sudan, all of civilians who have been devastated by war.

Murals above and right by Sibomana



LEBANON REFUGEE SUPPORT

Syrian refugee crisis in Lebanon

Approximately 1.5 million Syrian refugees have escaped from war in their home-country to Lebanon, which hosts the highest number of refugees per capita worldwide. 90% of Syrian families in Lebanon live in extreme poverty: many struggling with unsafe housing, insufficient food, and lack of access to healthcare and education.

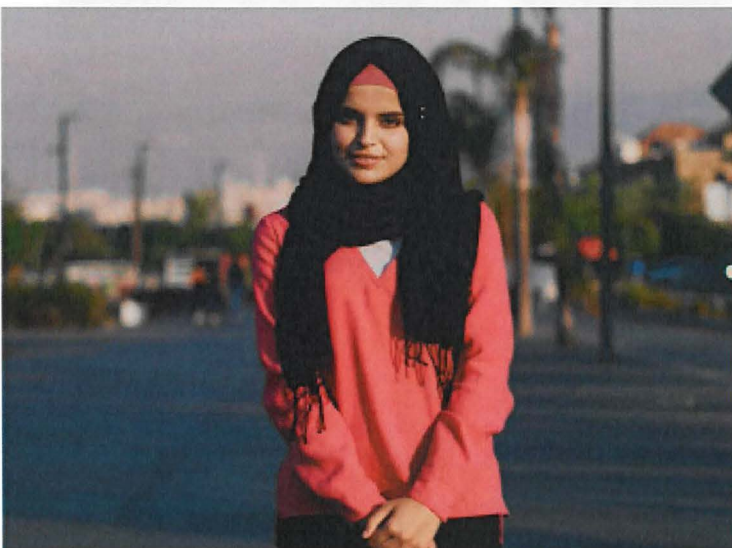
Refugee support

Since 2014, we have been supporting vulnerable Syrian refugee families in Lebanon. The project is run in partnership with local expertise and teams. We aim to provide long-term, sustainable support through a multifaceted approach which combines education, security, housing and medical support.

KWALHA

Our CEO Giles Duley first met Khawla on his first visit to Lebanon in 2014. She escaped from Syria with her family when she was just 12 years old. They were deeply traumatized from the events they had witnessed, including the bombing of Khawla's school where many of her friends were killed in front of her. One day at the refugee camp Khawla overheard her mother discussing how she didn't have enough food to feed her family. Khawla thought the best solution was to kill herself believing that if she did, it would be easier for her brothers and sisters to get enough food. She nearly died after taking rat poison, but thankfully, was able to make a full recovery with support from the local hospital.

We have been able to help her and her family, by re-housing them and providing education for Khawla. After 8 years of providing support for her family, we have witnessed her incredible growth and achievements. When Giles returned to visit her in 2021 she looked back to when they first met:



“

At the time, I was not studying, we worked in order to eat. It seemed all paths for my future were blocked. I had no hope.



“

People ask me: What is the solution to the refugee crisis in Lebanon? I tell them the answer is simple, for children like Kwalha, they need stability and an education.

-Giles Duley, CEO

UNEXPLODED WEAPONS CLEARANCE LAOS



Laos is the most bombed country per capita in history.

Even decades after the end of the Vietnam war, around 80 million unexploded bombs remain. This year alone, a total of 31 reported unexploded explosive weapons (UXO) accidents injured 44 people, and led to the deaths of 11 civilians

We partnered with GISH, Random Acts, and MAG to joint-fund a UXO clearance project in Laos. Our focus is to reduce the number of unexploded devices in the country and minimize the risk to civilians.

This year we established a new community liaison team in Khammouane. Our community liaison teams identify unexploded weapons, educate the community on the risk of such weapons, and respond to any reports of unexploded weapons.

We also developed a new roving weapon disposal team in Khammouane, including one team leader, one medic, one driver, and four technicians. This team responds to dangerous area reports and safely destroys all dangerous unexploded weapons.

Between September 2020 and March 2021 this project supported:



6,827
people helped



2,276
UXOs destroyed



502
Dangerous area reports

This year the team also supported three Mine Action Teams to conduct clearances. This led to the clearance of two paddy field sites in Boualapha and Gnommalath district, including:



123,274 square meters of land
cleared



35 items found and safely
destroyed



21 people from 5 households
directly benefited



COMMUNITY GARDEN HASTINGS GROWS

In Hastings there are significant and worsening levels of deprivation. In the two years before the pandemic **food-bank usage rose by 88%**.

Hastings is our 'hometown' and while we work overseas to help communities rebuild after war, we also strive to tackle problems in our own community. When thinking of how we could help those in Hastings struggling with the lack of access to fresh fruit and vegetables, we looked to our links overseas for inspiration.

Using Land for Women as a basis, we are developing a small-scale sustainable place to grow fresh food and foster a richer sense of community.



Through this space, **all members of the community** will benefit from access to sustainably grown fruit and vegetables as well as a shared space. This will enhance quality of life through fostering a sense of belonging, and build connections with our international projects via digital knowledge sharing opportunities, including online trainings delivered by our Land for Women partners.

In 2021 we secured funding with Random Acts to set up a sustainable community garden. As with all our projects, we intend the community garden to be self-funding within 5 years utilising multiple income streams including workshops and partnerships with local restaurants.

We began working with an RHS-awarded community gardener to lead sessions and trial innovative growing methods who will be in charge of growing and maintaining the community garden, as well as leading community growing sessions and inductions. Over the next year, with support from the LoWF team, members of the community will begin to take on leadership roles within the garden and drive the direction of the project.

While we search for the perfect site, we are planning a series of community events in collaboration with Better Braybrooke's Pocket Park based in Ore, one of the most deprived wards in East Sussex. Through this initiative we'll help to tackle local food insecurity in 2022 with:

- cooking and skills workshops led by local restaurants and food businesses;
- weekly sessions for women, toddlers and men's groups;
- half term and school holiday programs when food insecurity is at its worst;
- events in partnership with local refugee support organisations.

Every session includes a free shared meal, because we know that real change happens when communities come together around food and conversation.

OUR TRUSTEES

Nick Stainthorpe - Chair

Salvatore Petrone - Treasurer

Esther Dakin-Poole; Lauren Felton; Vivienne Guinness; Shehan Hettiaratchy; Leslie Knott; Dawid Konotey-Ahulu

The Trustees present their annual report together with the financial statements of the company for the year 1 January 2021 – 31 December 2021

Structure, governance and management

a. Constitution

Legacy of War Foundation was registered as a CIO on September 22nd 2017 and is a registered charity number 1174792. The principal object of the charity is the support of communities and individuals rebuilding lives after conflict and education/advocacy on wars' long-term impact.

b. Trustees

None of the Trustees were employed by the Trust or had a financial interest in any contract with the Trust. The Trust does not enter into any related party transactions without seeking advice and approval from the Charity Commission. Trustees are selected for their professional skills and experience across a variety of areas to which they can contribute: towards the effective running of the charity. When a vacancy occurs, a profile of the new Trustee Director is agreed, and various methods of finding suitable candidates are used depending upon the expertise required. References are obtained for any new Trustee Director.

c. Organisational structure

The CEO, Giles Duley, was appointed by the Board and reports directly to them. The CEO is responsible for achieving the mission of the organisation by implementing the Trust's policy and strategy, and for all areas of its operations, including fundraising, charitable activities, and communications. The CEO is supported by a team of paid staff, volunteers and part-time consultants.

d. Risk management

Risk assessments are carried out internally by the CEO and his team. Risks are analysed according to their potential impact together with actions that either have been or will be taken in mitigation. The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Aims and objectives

Our mission statement is simple –to help individuals and communities rebuild their own lives after the trauma of war. Whether physical, psychological or economic we help facilitate the goals and ambitions of those we work with. We do not see ourselves as a charity; rather a partner organisation that provides the tools, training, education and other support that enables people to shape their own futures. Our ethos is to fund programs that are appropriate, affordable, and sustainable. We build projects around the beneficiaries' needs and they take the lead in suggesting appropriate support. Our aim is that each program becomes self-sufficient within five years. Whilst our support and friendship remains, we believe projects should be run by those whose lives are most invested in them. We also work to support artists whose work and lives have been impacted by war. Again, we do not offer them charity, rather enable them to continue working and get their art recognised by a wider audience. The final strand of our work is in education and widening the discourse about the impact of war on civilians and its long-term consequences. As an organisation we stand for equal rights, equal opportunities and aim to set an example within the sector. We avoid the need for expensive offices or inflated wages. Our aim of to have 90% of funds raised go to beneficiaries.

Achievements and performance

For a review of activities for the year 1 January 2021 - 31 December 2021, see pages 4-10.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in determining their charitable activities for the year, in line with the Charity's aims and objectives. The Trustees are satisfied that all charitable activities during the year are for the benefit of the public and that the benefits of each and every charitable activity are clearly identifiable.

Financial Review

At the year end the charity held £46,219 in bank accounts.

Reserves Policy

The Trustees aim to keep sufficient in reserves to ensure the future of the charity, but otherwise it is their policy to keep reserves to a minimum to maximise the benefits of funds raised as expeditiously as possible. At the year end, the reserves held were £45,762.

Approved by the trustees on 28 October 2022.



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Independent examiner's report on the accounts

**Report to the members
of**

The Legacy of War Foundation

**On accounts for the year
ended**

31 December 2021

Charity no 1174792

Set out in sections

A to C

I report to the trustees on my examination of the accounts of the above charity ("the Foundation") for the year ended 31 December 2021.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Association of Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives 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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Signed:

Date:

28/10/22

Name:

VINCENT CHESHIRE

**Relevant professional
qualifications or body:**

FCCA CTA TEP

Address:

6 BUNKERS COURT, UNION STREET, DUNSTABLE, BEDS, LU6 1PZ



CHARITY COMMISSION
FOR ENGLAND AND WALES

Legacy of War Foundation		Charity No	1174792		CC16a
Annual accounts for the period					
Period start date	01/01/2021	To	Period end date	31/12/2021	

Section A Statement of financial activities

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	61,584	237,045	-	298,629	92,386
Investments	3			3	9
Total	61,587	237,045	-	298,632	92,395
Resources expended (Note 6)					
Expenditure on:					
Charitable activities	44,066	212,386	-	256,452	86,688
Fundraising costs	11,680			11,680	1,862
Governance costs	5,330			5,330	1,756
Bank charges	168			168	104
Keep free - Jags at Wembley					
Total	61,244	212,386	-	273,631	90,410
Net income/(expenditure) before investment gains/(losses)	342	24,659	-	25,001	1,985
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)	342	24,659	-	25,001	1,985
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	342	24,659	-	25,001	1,985
Reconciliation of funds:					
Total funds brought forward	7,853	12,908	-	20,761	18,776
Total funds carried forward	8,195	37,567	-	45,762	20,761

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	-	-	-	-	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	-	-	-	-	-
Investments	(Note 17.4)	-	-	-	-	-
Cash at bank and in hand (Note 24)		8,652	37,567	-	46,219	20,761
Total current assets		8,652	37,567	-	46,219	20,761
Creditors: amounts falling due within one year	(Note 20)	457	-	-	457	-
Net current assets/(liabilities)		8,195	37,567	-	45,762	-
Total assets less current liabilities		8,195	37,567	-	45,762	20,761
Creditors: amounts falling due after one year	(Note 20)	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		8,195	37,567	-	45,762	20,761
Funds of the Charity						
Endowment funds (Note 27)		-	-	-	-	-
Restricted income funds (Note 27)		-	37,567	-	37,567	12,908
Unrestricted funds		8,195	-	-	8,195	7,853
Revaluation reserve		-	-	-	-	-
Total funds		8,195	37,567	-	45,762	20,761

Signed by a trustee on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Salvatore Petrone	28/10/2022

Section C

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

In view of the Coronavirus (COVID 19) pandemic and its impact on the Charity, the Trustees have considered the financial health of the Charity. With this in mind the Trustees believe that the Charity, at the date of signing, will continue as a going concern for the foreseeable future.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note (N2).

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Last year's accounts were prepared on a receipts and payment basis
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	This year we have moved to an accrual basis as required by the Charities Act

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* ☒ No* ☐ * -Tick as appropriate

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* ☒ No* ☐ * -Tick as appropriate

Note 2

Accounting policies

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Last year accounts prepared on a receipts and payment basis. This year we have moved to an accruals basis as required by the Charities Act.

Note 2

Accounting policies

2.2 INCOME

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:	
	- the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	
	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	
Government grants	The charity has received government grants in the reporting period	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	
Support costs	The charity has incurred expenditure on support costs.	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☒	☐	☐

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Yes	No	N/a
☐	☐	☒

Note 2 **Accounting policies**
2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		☒	☐	☐
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		☒	☐	☐
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		☒	☐	☐
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		☐	☐	☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		☐	☐	☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		☒	☐	☐
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		☒	☐	☐
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		☒	☐	☐
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		☒	☐	☐
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		☒	☐	☐
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	Yes	No	N/a
	They are valued at cost.	☒	☐	☐
	The depreciation rates and methods used are disclosed in note 9.2	Yes	No	N/a
		☐	☐	☒
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☐	☐	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☐	☐	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☐	☐	☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☐	☐	☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☐	☐	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☐	☐	☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☐	☐	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☐	☐	☒

Section C**Notes to the accounts****(cont)****Note 3****Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	61,584	237,045	-	298,629	92,386
	Gift Aid		-	-	-	-
	Total	61,584	237,045	-	298,629	92,386
Income from investments:	Interest income	3	-	-	3	9
	Total	3	-	-	3	9
TOTAL INCOME		61,587	237,045	-	298,632	92,395

Other information:

All income in the prior year was unrestricted

Note 4 - The Charity received no Government grants**Note 5 - The Charity received no donated goods, facilities or services.**

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis					£	£
Donations and legacies:	Donations and gifts	61,584	237,045	-	298,629	92,386
	Gift Aid		-	-	-	-
	Total	61,584	237,045	-	298,629	92,386
Income from investments:	Interest income	3	-	-	3	9
	Total	3	-	-	3	9
TOTAL INCOME		61,587	237,045	-	298,632	92,395

Note 4 - The Charity received no Government grants

Note 5 - The Charity received no donated goods, facilities or services.

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis		Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	11,680	-	11,680	1,862
		-	-	-	
	Total expenditure on raising funds	11,680	-	11,680	1,862

Expenditure on charitable activities	See note below	44,066	212,386	256,452	86,688
	Governance costs	5,498	-	5,498	1,860
		-	-	-	-
		-	-	-	-
	Total expenditure on charitable activities	49,564	212,386	261,950	88,548

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year
	£	£	£	£
Activity 1	Emergency Random Acts	160,900	26,828	187,727
Activity 2	Land for Women	15,270	2,546	17,816
Activity 3	Community garden	7,894	1,316	9,211
Activity 4	Lebanon project	20,883	3,482	24,364
Activities 5	No more War	11,777	1,964	13,741
Other Activities	Demining and Our Story projects	3,079	513	3,593
Total		219,803	36,649	256,452

Note 7 - There were no extraordinary items

Note 8 - The Charity received no funds as agent

Note 9

Governance costs

Governance cost	Grand total £
Bank charges	168
Insurance	674
Admin support	4,657
Total	5,498

Note 10 - The independent examiner is not charging for his review.

Section C**Notes to the accounts****(cont)****Note 11 Paid employees***Please complete this note if the charity has any employees.***11.1 Staff Costs****Salaries and wages****Taxation and national insurance contributions****Pension costs (defined contribution scheme)****Total staff costs**

This year	Last year
£	£
29,666	21,280
5,102	3,989
2,837	2,484
37,605	27,753

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

The taxation and national insurance contributions figures above includes amounts withheld from employees' salaries as well as employer's contributions.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

£37,605

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year	Last year
	Number	Number
Fundraising	-	-
Charitable Activities	4	1
Governance	-	-
Other	-	-
Total	4	1

Note 12 - The Charity does not operate its own pension scheme

Note 13 - The Charity has not made any grant or donations.

Note 14 - The Charity has no tangible fixed assets

Note 15 - The Charity has no intangible assets

Note 16 - The Charity has no heritage assets

Note 17 - The Charity has no investment assets

Note 18 - The Charity has no stocks

Note 19 - The Charity has no debts or prepayments

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 20 **Creditors and accruals**

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Other creditors	457	-	-	-
Total	457	-	-	-

Note 21 - There are no provisions for liabilities and charges

Note 22 - There are no other disclosures for debtors, creditors and other basic financial instruments

Note 23 - There are no contingent liabilities and contingent assets

Note 24 **Cash at bank and in hand**

	This year £	Last year £
Cash at bank and on hand	46,219	-
Total	46,219	-

Note 25 - The Charity has no financial instruments other than cash and the creditor was paid within 30 days of the year end.

Note 26 **Events after the end of the reporting period**

Please provide details of the nature of the event

There are no events after the balance sheet date that require adjustment in these accounts
--

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds	UR		7,853	61,587	- 61,244	8,195
Restricted funds	R		12,908	237,045	- 212,386	37,567
Other funds	N/a	N/a	-	-	-	-
Total Funds			20,761	298,632	- 273,631	45,762

27.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Fund balances carried forward £
Unrestricted funds	UR		16,074	33,996	- 42,217	7,853
Restricted funds	R		2,702	58,399	- 48,193	12,908
Other funds	N/a	N/a	-	-	-	-
Total Funds			18,776	92,395	- 90,410	20,761

Note 28

Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

Accounts

Charity number: 1174792

LEGACY OF WAR FOUNDATION

**TRUSTEES' REPORT AND RECEIPTS AND PAYMENTS
ACCOUNTS**

FOR THE YEAR ENDED 31st DECEMBER 2020

LEGACY OF WAR FOUNDATION CONTENTS

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LEGACY OF WAR FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE FOUNDATION AND ITS TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

Esther Dakin-Poole

Lauren Felton

Viv Guinness

Shehan Hettiaratchy

Leslie Knott

Dawid Konotey-Ahulu

Salvatore Petrone – Treasurer

Nick Stainthorpe – Chair

Charity registered number

1174792

Registered office

Adelaide House, 23 Grand Parade St Leonard's on Sea TN37 6DN UK

CEO

Giles Duley

Independent Examiner

Vince Cheshire FCCA CTA TEP

6 Bunkers Court, Union Street, Dunstable, LU6 1PZ

Banking

CAF Bank

25 Kings Hill Avenue, Kings Hill

West Malling, ME19 4JQ

Charitable objects:

The objects of the CIO are

1. The relief of financial need and suffering among victims of war/armed conflict throughout the world in the form of providing funding and support to partner NGOs and implementation of independent projects in direct support of civilians affected by armed conflict
2. To advance the education of the public and persons in authority concerning the prevention and reduction of armed conflict, in particular but not exclusively, by raising awareness of the terrible consequences of armed conflict through highlighting individual stories from conflict and post-conflict areas, organising exhibitions, talks and school visits on issues related to armed conflicts.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the company for the year 1st January 2020 – 31st December 2020

Structure, governance and management

a. Constitution

Legacy of War Foundation was registered as a CIO on September 22nd, 2017 and is a registered charity number 1174792.

The principal object of the charity is the support of communities and individuals rebuilding lives after conflict and education/advocacy on wars' long-term impact.

b. Trustees

None of the Trustees were employed by the Trust or had a financial interest in any contract with the Trust. The Trust does not enter into any related party transactions without seeking advice and approval from the Charity Commission.

Trustees are selected for their professional skills and experience across a variety of areas to which they can contribute towards the effective running of the charity. When a vacancy occurs, a profile of the new Trustee Director is agreed, and various methods of finding suitable candidates are used depending upon the expertise required. References are obtained for any new Trustee Director.

c. Organisational structure

The CEO, Giles Duley, was appointed by the Board and reports directly to them. The CEO is responsible for achieving the mission of the organisation by implementing the Trust's policy and strategy, and for all areas of its operations, including fundraising, charitable activities, and communications. The CEO is supported by a team of volunteers and part time consultants.

d. Risk management

Risk assessments are carried out internally by the CEO and his team. Risks are analysed according to their potential impact together with actions that either have been or will be taken in mitigation.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

OBJECTIVES AND ACTIVITIES

Aims and objectives

Our mission statement is simple – to help individuals and communities rebuild their own lives after the trauma of war. Whether physical, psychological or economic we help facilitate the goals and ambitions of those we work with.

We do not see ourselves as a charity; rather a partner organisation that provides the tools, training, education and other support that enables people to shape their own futures.

Supplying prosthesis, educational scholarships, specialised prosthetic training and land for women are just some of our on-going and planned projects. Our ethos is to fund programs that are appropriate, affordable and sustainable.

We build projects around the beneficiaries' needs and they take the lead in suggesting appropriate support. Our aim is that each program becomes self-sufficient within five years. Whilst our support and friendship remains, we believe projects should be run by those whose lives are most invested in them.

We also work to support artists whose work and lives have been impacted by war. Again, we do not offer them charity, rather enable them to continue working and get their art recognised by a wider audience.

The final strand of our work is in education and widening the discourse about the impact of war on civilians and its long-term consequences.

As an organisation we stand for equal rights, equal opportunities and aim to set an example within the sector. We avoid the need for expensive offices or inflated wages. Our aim is to have 90% of funds raised go to beneficiaries.

Achievements and performance

Review of activities for the year 1st January 2020 – 31st December 2020

Hastings Support the NHS - 2020

As with many NGOs we adapted to support our community and the NHS during the first months of the Covid-19 pandemic. We felt our skill set and contacts could be beneficial.

While many of our locally-led overseas projects were able to continue during lockdown, our UK-based team were unable to travel, and many of our educational and advocacy events were postponed. With the extra time lockdown afforded us, we asked the NHS staff in our communities how we could help them.

We heard from hospital staff who were walking miles to get home after night shifts due to limited public transport. GP Surgeries and health centres reported they were unable to access vital PPE. Nurses told us intensive handwashing and additional PPE left them with painful, cracked skin. So we set to work to give back to our NHS.

- 50000 items of PPE delivered
- 50000 sachets of handcreams delivered
- 1300 completely free taxi journeys for NHS staff

We raised over £10,000 to support this work, but this was not done through fundraising or by use of LoWF's core funds. The monies were raised through auctions and sales of prints, artworks and other items.

Vulnerable Family Assistance: Lebanon 2016 – present

Since 2016 our CEO Giles Duley has been managing a fund to support vulnerable Syrian families living as refugees in Lebanon. On the founding of LoWF, the managing of this project was taken over by the charity.

Currently we are supporting three families in Lebanon and two families who have been resettled in Europe. The fund ensures education, shelter and healthcare for families that otherwise would not have been supported.

This work has become harder due to the financial crisis in Lebanon. With inflation the project costs increased by threefold.

Land For Women: Rwanda 2018 – present

In August 2018 LoWF partnered with GISH on a crowdfunding campaign to raise funds for our Land For Women project. The project aims to support women to empower themselves through land ownership and co-operative farms for female genocide survivors in Rwanda. In 2019 the first cooperative, the Icyizere Ruhanga Cooperative, was officially founded and we purchased three plots of land (19,929 sqm) that were given to the women for use as allotment farming.

During 2020 our opportunities to expand the project were limited by the Covid-19 pandemic. We however saw this as an opportunity to work on research and developing the model. We also began the process of registering as an NGO in Rwanda.

- In 2019 we 132 family members were supported by the cooperative
- Gasabo District, Kigali City, Rwanda
- 3 hectares of land
- Sustainably grown squash, sugar cane, beans and potatoes

Landmine Clearance and Victim Assistance: Laos 2019 – 2020

In August 2019 LoWF partnered with GISH on a crowdfunding campaign to raise funds for the clearance of Unexploded Ordnance (UXO) in Laos and to offer victim assistance to amputees in the country. We allocated two grants of £76,000 to our partners MAG (Mines Advisory Group) and HI (Humanity and Inclusion).

These projects were delayed due to Covid-19, but began to operate in August 2020

So far, the MAG team supported by LoWF in Khammouane province has:

Responded to 836 soot tasks in 32 villages
Removed 2,276 items of explosive ordnance
Helped 6,827 people who were in danger from these Unexploded Bombs

Education and Advocacy projects: 2020

Naturally during this period in person talks and advocacy projects were unable to happen. However, the team took this as an opportunity to increase our reach through online events. Our CEO, Giles Duley, was able to continue his relationships with schools already in our network, but also gave online talks to five new schools.

He was also able to organize online events with brands and potential supporters such as WISH and WeTransfer

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit in determining their charitable activities for the year, in line with the Charity's aims and objectives.

The Trustees are satisfied that all charitable activities during the year are for the benefit of the public and that the benefits of each and every charitable activity are clearly identifiable.

Covid Impact

Like most NGOs the Covid pandemic has had a large impact on our fundraising. Most specifically it meant our usual crowdfunding campaign with GISH was cancelled; this would normally bring in £180,000 of revenue for projects. Our core funding was also impacted as generally these funds have been raised at in person events, such as dinners and exhibitions.

Financial Review

At the year end the charity held £20,761 in bank accounts.

Reserves Policy

The Trustees aim to keep sufficient in reserves to ensure the future of the charity, but otherwise it is their policy to keep reserves to a minimum to maximise the benefits of funds

raised as expeditiously as possible. At the year end, the reserves held were £20,761.

Approved by the Trustees on:

17 November 2021

and signed on their behalf by:

Nick Stainthorpe

Trustee

Legacy of War Foundation		Charity No. 1174792		CC16a
Receipts and payments accounts				
For the period from	01/01/2020	To	31/12/2020	

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
Receipts					
Donations	33,987	14,947	-	48,934	441,258
Sponsorship	-	43,452	-	43,452	-
Interest	9	-	-	9	30
Total receipts	33,996	58,399	-	92,395	441,288
Payments					
Charitable activities	38,495	48,193	-	86,688	424,240
Fundraising costs	1,862	-	-	1,862	17,559
Governance costs	1,756	-	-	1,756	820
Bank charges	104	-	-	104	-
Sub total	42,217	48,193	-	90,410	442,619
Total payments	42,217	48,193	-	90,410	442,619
Net of receipts/(payments)	- 8,221	10,206	-	1,985	- 1,331
Creditor at last year end	-	-	-	-	207
Cash funds last year end	16,074	2,702	-	18,776	19,900
Cash funds this year end	7,853	12,908	-	20,761	18,776

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Bank	10,556	10,205	-
		-	-	-
		-	-	-
	Total cash funds	10,556	10,205	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of
approval

Nick Stainthorpe
Salvatore Petrone

Nick Stainthorpe

Salvatore Petrone

17.11.2021

16.11.21



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

Report to the trustees of	The Legacy of War Foundation		
On accounts for the year ended	31 December 2020	Charity no	1174792
Set out on page	11		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2020.

Responsibilities and basis of report As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Date:

17/11/21

Name:

VINCENT CHESHIRE

**Relevant professional
qualifications:**

FCCA CTA TEP

Address:

6 Bunkers Court, Union Street, Dunstable, Beds, LU6 1PZ