

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

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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.

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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.

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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.*

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*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.

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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.

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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.*"

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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.

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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.

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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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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.

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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><u>149,714</u></u>	<u><u>365,963</u></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	<u>12,926</u>	<u>479,023</u>	<u>-</u>	<u>491,949</u>

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	261,604	378,579	(348,185)	(8,469)	283,529
Total restricted funds	451,753	641,907	(536,944)	-	556,716
Unrestricted funds					
General funds	36,455	204,386	(205,406)	-	35,435
Total funds	488,208	846,293	(742,350)	-	592,151

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>