

THE FOUNDATION FOR FORGIVENESS AND RECONCILIATION

England & Wales · Charity number 1182072

Details

Other names FFR

Status Registered

Legal form CIO

Registered 2019-02-18

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

Contact

Address 112 Hunts Pond Road
Park Gate
Southampton
SO31 6RB

Phone 07835695661

Website www.ffrlebanon.org

Activities

Objects: TO ADVANCE CONFLICT RESOLUTION AND RECONCILIATION, RELIEVE THE SUFFERING, POVERTY AND DISTRESS ARISING THROUGH CONFLICT AND MAINTAIN SOCIAL COHESION AND TRUST WITHIN AND BETWEEN COMMUNITIES BY IDENTIFYING THE ISSUES OF CONFLICT AND SEEKING TO RESOLVE SUCH CONFLICT, WITH A PARTICULAR FOCUS ON PROMOTING CHRISTIAN VALUES OF PEACE AND RECONCILIATION, BY:-BRIDGE BUILDING EVENTS, WORKSHOPS AND ASSOCIATED RECREATIONAL ACTIVITIES-IMPLEMENTING SOCIAL ACTION PROGRAMMES-PROVIDING EMERGENCY HUMANITARIAN RELIEF - CREATING FILMS THAT PROMOTE VALUES OF PEACE AND RECONCILIATION

Activities: The Foundation for Forgiveness and Reconciliation exists to prevent violence and transform conflict by promoting values of peace and reconciliation through workshops and film in the UK and Lebanon.

Classification

- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Lebanon
- Northern Ireland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£303,979	£387,100	-	-
2024-03-31	£220,688	£275,648	-	-
2023-03-31	£250,082	£289,877	-	-
2022-03-31	£118,077	£116,659	-	-
2021-03-31	£234,191	£136,555	-	-

Trustees

Name	Role	Appointed
WALTER SERGIO NICORA	Chair	2017-09-09
Keith Miller Lockhart		2020-11-18
Lidia Ethel Lammardo		2021-03-15

THE FOUNDATION FOR FORGIVENESS AND RECONCILIATION

England & Wales - Charity number 1182072

Accounts

**The Foundation for Forgiveness and Reconciliation
112 Hunts Pond Road
Park Gate
Southampton
SO31 6RB**

Date: 23 January 2025

**Louisa Burton ACA
124 City Road
London
EC1V 2NX**

Re: Letter of Representation regarding Independent Examination for the year ended 31 March 2025

This representation letter is provided in connection with your examination of the financial statements of The Foundation for Forgiveness and Reconciliation (“the Charity”) for the year ended 31 March 2024. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to complete your examination as to whether there are matters to which attention should be drawn to enable a proper understanding of the financial statements to be reached.

We understand that the purpose of your examination of our financial statements is to report whether any matter has come to your attention:

- which gives you reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

We understand that this examination is substantially less than an audit and involves an examination of the accounting records and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose – all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Statements and Financial Records

1. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
2. We have fulfilled our responsibilities, as set out in the engagement letter, for the preparation of the financial statements in accordance with the Charities SORP
3. We acknowledge, as Trustees of the Charity, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the receipts and payments of the charity and are free of material misstatements, including omissions. We have approved the financial statements.
4. The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.

B. Fraud

1. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud.
2. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
3. We have no knowledge of any fraud or suspected fraud involving management or other employees who have a significant role in the Charity's internal controls over financial reporting. In addition, we have no knowledge of any fraud or suspected fraud involving other employees in which the fraud could have a material effect on the financial statements. We have no knowledge of any allegations of financial improprieties, including fraud or suspected fraud, (regardless of the source or form and including without limitation, any allegations by "whistleblowers") which could result in a misstatement of the financial statements or otherwise affect the financial reporting of the Charity.

C. Compliance with Laws and Regulations

1. We have disclosed to you all known actual or suspected noncompliance with laws and regulations whose effects should be considered when preparing the financial statements.

D. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters.
 - Additional information that you have requested from us for the purpose of



Foundation for Forgiveness and Reconciliation in Lebanon

A MINISTRY OF GENERATIONS WITH A MESSAGE

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report and Accounts

For the year ended 31 March 2025

the examination and

- Unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence.

2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

3. We have made available to you all minutes of the meetings of trustee or subcommittees of trustee (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the period to the most recent meeting on the **following date:**

4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the Charity's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the year end. These transactions have been appropriately accounted for and disclosed in the financial statements.

5. We have disclosed to you, and the Charity has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

E. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal advisers.

3. We have recorded and/or disclosed, as appropriate, all liabilities related litigation and claims, both actual and contingent, and have not given any guarantees to third parties.

F. Subsequent Events

1. There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

Signed on behalf of the board of trustees by:

Walter Nicora

Trustee

Signed:



WSN

Date: 23 January 2026

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Charity Information

Trustees:

Walter Sergio Nicora

Keith Miller Lockhart

Lidia Ethel Lammardo

Charity Number: 1182072

Charity's Principal address:

112 Hunts Pond Road

Park Gate

Southampton

SO31 6RB

Independent examiner:

Louisa Burton ACA

124 City Road

London

EC1V 2NX

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report

For the year ended 31 March 2025

Objectives and activities

The Foundation for Forgiveness and Reconciliation (FFR) exists to support peacebuilding and reconciliation work in Lebanon in partnership with our sister organisation, Al Shabiba Risala (ASR). Over the past year, our primary role has been to facilitate the transfer of grants and donations to ASR, supporting their community-based initiatives in an increasingly fragile and conflict-affected context.

While ASR has grown significantly as an organisation, gaining the capacity to receive direct grants and enter into partnerships independently, FFR continues to serve as a vital conduit for funds, particularly as Lebanon experiences renewed humanitarian crises. In 2024-2025, ASR was able to scale its activities, with FFR continuing to provide crucial support through financial facilitation, oversight, and partnership engagement.

Achievements and performance **Peacebuilding and Psychosocial Support**

FFR helped fund and support ASR's multi-faceted programming, designed to address the trauma and division caused by decades of conflict, economic hardship, and sectarian tension. Projects have empowered children, youth, families, and communities to build skills in forgiveness, conflict resolution, and emotional resilience. Notable achievements include:

- Delivery of the Forgiveness and Peace Journey (FPJ) curriculum to hundreds of young people in local schools and community settings, focusing on emotional regulation, respectful behaviour, and peaceful communication.
- Expansion of psychosocial support sessions and peacebuilding workshops, tailored to different age groups, with proven improvements in participant wellbeing and relational skills.
- Engagement with parents and caregivers through follow-up sessions, health workshops, and social support networks to extend the impact into homes and communities.
- Regular men's and women's groups, offering safe spaces for dialogue, peer support, physical activity, and emotional health.
- Ongoing coaching and leadership training for youth mentors and sports coaches, equipping them to act as peace ambassadors and community leaders.

Shabeb Play For Peace (SPFP)

Through this flagship programme, ASR used football and sport as tools for reconciliation. Activities helped over 1,000 children, teens, and adults build positive relationships, manage anger, and navigate trauma. Sport became a vehicle for unity, emotional healing, and social transformation

- 60% improvement in wellbeing reported by youth participants.
- Over 60% of caregivers reported improved capacity to support their children's emotional needs.
- A thriving Girls' Group challenged gender stereotypes and built confidence through sport and group dialogue.
- Ongoing drop-in activities at the SPFP Centre created a welcoming environment for all, offering everything from Bible study and baking to conflict resolution games.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2025

Nine Arrows Mental Health Support Programme

The Nine Arrows initiative delivered two-phase psychosocial workshops focused on emotional literacy, coping mechanisms, and social connection. The programme expanded its reach through training sessions with other local organisations, multiplying its impact. Participants reported increased hope, emotional regulation, and a sense of empowerment to contribute positively to their communities.

Peace Centre Development

FFR supported ASR's acquisition of a permanent Peace Centre in Lebanon, now fully operational. Initially planned as a new build, the project pivoted to the purchase and renovation of an existing building—allowing for faster implementation and resource efficiency. The centre now serves as the hub for ASR's peacebuilding and emergency response efforts.

Emergency Response and Current Challenges

Although there were plans for FFR to reduce its operational role as ASR gained independence, this trajectory shifted due to renewed conflict in Lebanon following the escalation of hostilities in the region in late 2023. ASR responded swiftly by opening its Peace Centre to house displaced families and provide vital humanitarian aid during the Summer 2024.

As a result, FFR saw a significant uptick in donations from UK-based and international supporters who found it easier to contribute via FFR's UK bank account. FFR played a key role in channelling these funds to support ASR's rapid response on the ground.

Plans for the future

Though some programme areas—such as school-based peace education—have been paused temporarily due to shifting circumstances, there are strong intentions to resume these efforts when the situation stabilises. Looking to the future, FFR will continue to monitor ASR's capacity and needs.

While the long-term goal remains to transition full responsibility to ASR, FFR will remain active for as long as necessary to support ASR's essential work. Trustees will revisit the charity's purpose and explore new directions if and when that support is no longer needed.

Financial Review

Financial Position

The trustees report incoming resources for the year of £215,296 (2024 - £88,683). Of this £198,532 (2024 - £88,683) related to project restricted activities. The charity does not carry out any significant public fundraising activities.

Net outgoing resources in the year amounted to £69,374 (2024 - £13,747). At 31st March 2025 reserves were £3,667 (2024 - £73,041) of which £nil (2024 - £59,493) represented restricted funds.

Reserves Policy

It is the policy of the charity that unrestricted funds which are not represented by fixed assets or have not been designated for a specific use should be maintained at a level equivalent to between 3- and 6-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2025

Structure, Governance and Management

Governing Document

The charity is a charitable incorporated organisation registered with the Charity Commission and is governed by its Constitution of a Charitable Incorporated Organisation.

Trustees

Persons wishing to stand as trustees are nominated by an existing trustee and names are put forward at the annual general meeting for election. The maximum number of trustees shall be 15 and the minimum shall be 3, being either

a) elected at the annual general meeting (there being no more than ten such elected Trustees in total) and who shall hold office from the conclusion of that meeting;

Or

b) Co-opted by the Trustee Board

The trustees who served during the year are listed on the charity information page.

Newly appointed Trustees are provided with a comprehensive induction to the charity through the provision of training courses and mentoring by established trustees.

Organisational Structure

Overall control of the charity rests with the Trustee board, with a chairperson, treasurer and company secretary as officers.

Annual Report Approved by:

Walter Nicora

Trustee

Signed:

A handwritten signature in black ink, appearing to be 'W. Nicora', with the initials 'W. Nicora' printed below it.

Date: 23rd January 2026

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Activities

For the year ended 31 March 2025

	Unrestricted	Restricted	Total 2025	Total 2024
Income				
Grants	10,600	172,265	182,865	76,040
Donations	6,139	26,267	32,406	12,643
Other Income	25		25	
Total Income	16,764	198,532	215,296	88,683
Expenditure				
Wages and salaries	200		200	4,250
Partner payments	8,782	201,746	210,528	91,408
Office Costs	985		985	125
Promotional	201		201	1,773
Travel	116		116	
Professional Fees	420		420	320
Donations			-	4,530
Disposal of assets		72,148	72,148	-
Bank fees	72		72	24
	10,776	273,894	284,670	102,430
Surplus	5,988	-75,362	-69,374	-13,747
Transfers Between Funds	-28,159	28,159		-
Net Movement In Funds	-22,171	-47,203	-69,374	-41,214
Reconciliation of Funds				
Opening Funds	25,838	47,203	73,041	86,788
Closing Funds	3,667	0	3,667	73,041

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Position

For the year ended 31 March 2025

	2025	2024
	£	£
Fixed Assets		
Tangible Fixed Assets		72,148
Current Assets		
Debtors		27,930
Cash at bank and in hand	3,887	1,553
	<u>3,887</u>	<u>29,483</u>
Creditors: amounts falling due in one year	220	28,590
Net current assets	<u>3,667</u>	<u>893</u>
Total assets less current liabilities	<u>3,667</u>	<u>73,041</u>
Net assets	<u><u>3,667</u></u>	<u><u>73,041</u></u>
Funds of the charity		
Restricted funds	-	47,203
Unrestricted funds	<u>3,667</u>	<u>25,838</u>
Total charity funds	<u><u>3,667</u></u>	<u><u>73,041</u></u>

Accounts approved by:



Walter Nicora

Trustee

Date: 23 January 2026

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

1.1 Basis of Preparation

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:

- 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

1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

2.1 Accounting Policies

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

2.1 Accounting Policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

2.1 Accounting Policies (continued)

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations	6,139	26,267	32,406	12,643
	<hr/> 6,139	<hr/> 26,267	<hr/> 32,406	<hr/> 12,643

4. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2024
	£	£	£	£
Grants	10,600	172,265	182,865	76,040
	<hr/> 10,600	<hr/> 172,265	<hr/> 182,865	<hr/> 76,040

5. Analysis of Government Grants

No government grants were received in the year.

5. Donated Goods and Services

There were no donated goods and services in the year.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Charitable activities	10,356	273,894	284,250	102,110
Support costs	-	-	-	-
Governance costs	420	-	420	320
	<u>10,776</u>	<u>273,894</u>	<u>284,670</u>	<u>102,430</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total funds 2025 £
Charitable activities	284,250	-	284,250	102,110
	<u>284,250</u>	<u>-</u>	<u>284,250</u>	<u>102,110</u>

Included in charitable activities are:

	Unrestricted	Restricted	Total 2025	Total 2024
Expenditure				
Wages and salaries	200		200	4,250
Partner payments	8,782	201,746	210,528	91,408
Office Costs	985		985	125
Promotional	201		201	1,773
Travel	116		116	
Professional Fees	420		420	320
Donations			-	4,530
Disposal of assets		72,148	72,148	-
Bank fees	72		72	24
	<u>10,776</u>	<u>273,894</u>	<u>284,670</u>	<u>102,430</u>

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	-	-

The average head count of employees during the year was 0 (2024 – 0)

9. Trustee remuneration and expenses

For the year ended 31 March 2025 trustee remuneration and expenses were nil (2024 – £nil).

10. Tangible fixed assets

	Land and Buildings £	Total £
Cost		
At 1 April 2024	72,148	72,148
Disposals	(72,148)	(72,148)
At 31 March 2025	<u>-</u>	<u>-8</u>
Depreciation		
At 1 April 2024	-	-
Disposals	-	-
At 31 March 2026	<u>-</u>	<u>-</u>
Carrying amount		
At 31 March 2025	<u>-</u>	<u>-</u>
At 1 April 2024	<u>72,148</u>	<u>72,148</u>

11. Debtors

	2025	2024
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	27,930
Other debtors	-	-
	<u>-</u>	<u>27,930</u>

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Deferred Income	-	28,590
	<u>-</u>	<u>28,590</u>

13. Analysis of charitable funds

Unrestricted funds

	At 31 March 24	Income	Expenditure	Transfers	At 31 March 24
	£	£	£	£	£
Unrestricted fund	25,838	16,764	(10,766)	(28,159)	3,677
	<u>25,838</u>	<u>16,764</u>	<u>(10,766)</u>	<u>(28,159)</u>	<u>3,677</u>

Restricted funds

	At 31 March 24	Income	Expenditure	Transfers	At 31 March 25
	£	£	£	£	£
Play for Peace	-28,488	14,667	14,337	28,159	-
Forgiveness and Peace Journey	-	13,923	13,923		-
Humanitarian Relief Fund	-	26,267	26,267		-
Peace Building Centre	75,691	143,675	219,366		-
	<u>47,203</u>	<u>198,532</u>	<u>273,893</u>	<u>28,159</u>	<u>-</u>

Grant funding was received from TearFund for the Play for Peace, Forgiveness and Peace Journey and Peace Building Centre projects.

The Play for Peace project used football and sport as tools for reconciliation. Activities helped over 1,000 children, teens, and adults build positive relationships, manage anger, and navigate trauma.

The Forgiveness and Peace Journey Project built skills of conflict resolution through and psychosocial support through a unique forgiveness-based curriculum.

Peace Building Centre is a fund for the purchase of land, construction and project management of a peace building centre in Lebanon. Now fully operational, the centre serves as the hub for ASR's peacebuilding and emergency response efforts.

Fundraising donations were received towards the Humanitarian Relief fund from UK-based and international supporters, these funds supported ASR's rapid response on the ground

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2025

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
Restricted Income Funds:			
Restricted fund	-	-	-
Unrestricted Income Funds			
Unrestricted fund		3,667	3,667
Designated fund	-	-	-
	-	3,667	3,667
Total Funds	-	3,667	3,667

Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Independent Examiner's Report on the Accounts

For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 7 to 15.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

The company's directors 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.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

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:

- 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.



Louisa Burton ACA
124 City Road
London
EC1V 2NX

...23 January 2026.....

THE FOUNDATION FOR FORGIVENESS AND RECONCILIATION

England & Wales - Charity number 1182072

Accounts



Foundation for Forgiveness and Reconciliation in Lebanon

A MINISTRY OF GENERATIONS WITH A MESSAGE

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report and Accounts

For the year ended 31 March 2024

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Charity Information

Trustees:

Walter Sergio Nicora

Keith Miller Lockhart

Lidia Ethel Lammardo

Charity Number: 1182072

Charity's Principal address:

112 Hunts Pond Road

Park Gate

Southampton

SO31 6RB

Independent examiner:

Louisa Burton ACA

124 City Road

London

EC1V 2NX

Registered Charity 1182072

Annual Report

For the year ended 31 March 2024

Objectives and activities

The priorities of FFR have remained in supporting our peacebuilding work in Lebanon with sister organisation 'Al Shabiba Risala (ASR).' Our primary role here has been in facilitating the receiving of grants and funding on behalf of ASR, and subsequently transferring these funds to them in Lebanon. The reason for this is largely because due to various issues within Lebanon itself, it has not been easy for ASR to set up their own bank account, and it was only in the last year that ASR was actually able to establish itself as its own organisation in Lebanon. However, as also mentioned in the annual report for 2022-2023, we are now slowly winding down FFR's responsibilities in this regard as ASR is able to increase as an organisation with the necessary measure to enter into partnerships itself and receive larger grant funding.

During 2023 - 2024 FFR continued to support the main priorities of ASR's work in Lebanon concerning its forgiveness and peacebuilding program in schools, its Play For Peace initiative as well as its Interfaith 'Dialogue of Life' project. In addition to this was the ongoing project of acquiring a new and dedicated 'Centre of Peace' where ASR can base its activities and further its impact. ASR's main objectives continue to be around equipping and empowering young people to build diverse relationships, transform conflict and provide them with psycho-social support in a society plagued by sectarianism, humanitarian crises and history of violence.

Achievements and performance

Schools

We have continued to support an ongoing peacebuilding curriculum implemented through three schools in Lebanon. This focuses on skills of conflict resolution through a unique forgiveness and peace curriculum based on research by the International Forgiveness Institute and further developed and adapted for a Lebanon context by Al Shabiba Risala in Lebanon. The aim of this curriculum is to strengthen social cohesion in post-conflict or divided societies by preventing violence, increasing understanding between people of diverse backgrounds and building resilient relationships. The curriculum has also been developed to include more general content with regards to psycho-social well-being, given the ongoing crisis in Lebanon there has been a clear need for this. Between Sep 2022 - June 2023 ASR carried out this project with over 1000 students in 3 schools in South Lebanon and Beirut. Overall, this project recorded that the well-being of students improved by 55%, with 39% reporting that they are applying skills they have learnt to their day-to-day lives. 73 teachers were also trained to carry out this curriculum themselves (note funding for this would have been received in the 22 - 23 financial year)..

Between September 2023 and August 2024 the project ran in 2 schools in the south of Lebanon with over 600 students. There was a 35% improvement in the wellbeing of students, with 42% reporting that they are implementing skills of restorative conflict resolution within their families and community. This year was funded by Tearfund to the amount of approx £40,000.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2024

Play For Peace

This project helps beneficiaries of all ages, but primarily young people, to be able to manage their own anger and trauma in light of the ongoing crisis in Lebanon and history of violence and sectarianism, equipping communities to be better positioned to help themselves in the future. This project uses football as a proponent to bring young people together from diverse backgrounds, to build relationships, bring hope in the wake of challenges at home or in their communities, and to use sport as a means to develop restorative skills in conflict resolution. Between September 2022 and June 2023 this project worked with over 500 young people and adults and reported a 60% improvement in the wellbeing of young people and a 70% improvement for adults (note funding for this would have been received in the 22 - 23 financial year).

Between September 2023 - August 2024 the project increased its impact by working with over 1000 youth and adults. Some key takeaways included participants reporting over a 60% improvement in wellbeing, with caregivers reporting over 60% improvement in their abilities to support their children. This project was funded by Tearfund for the amount of approx £30,000.

Peace Centre

We are continuing to support the development of Al Shabiba Risala's peace centre in Lebanon, this has evolved now in as much as they will no longer be building a brand new centre, but instead purchasing a building to use as their new centre. This has therefore resulted in the selling of land previously purchased, and acquiring a new building, post year end. This new centre is now in full operation post year end.

Plans for the future

In the past year we have gradually handed over more responsibility to our partner ASR in Lebanon, therefore reducing much of FFR's responsibilities to just transferring some funds. We anticipate this to continue to the point where FFR only accepts some occasional, minor donations on behalf of ASR in Lebanon. At this point, the trustees will need to consider what the future of the charity looks like; whether it should consider other activities or remain to simply support ASR in this minor capacity.

However, in the past couple of months Lebanon has entered into a new humanitarian crisis as a result of the invasion of Israel. Our partner ASR in Lebanon has responded by opening up its centre to house displaced families and support their needs, FFR has therefore been receiving significant donations on behalf of ASR to enable this (it is far easier and preference for donors to give to a UK bank, and for FFR to manage to transfer of these funds to Lebanon). FFR's anticipation of reducing its responsibilities has therefore not really been the case, though this will be more relevant to next year's report.

The priority of FFR has been and will always be to support the work of ASR in Lebanon, FFR will therefore exist at the very least to do this until it is no longer required, should it no longer be required the trustees will consider what the purpose of the charity is to be moving forward.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2024

Financial Review

Financial Position

The trustees report incoming resources for the year of £88,683 (2023 - £132,005). Of this £84,306 (2023 - £128,528) related to project restricted activities. The charity does not carry out any significant public fundraising activities.

Net outgoing resources in the year amounted to £13,747 (2023 - £41,214). At 31st March 2024 reserves were £73,041 (2023 - £86,788) of which £47,203 (2023 - £59,493) represented restricted funds.

Reserves Policy

It is the policy of the charity that unrestricted funds which are not represented by fixed assets or have not been designated for a specific use should be maintained at a level equivalent to between 3- and 6-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Structure, Governance and Management

Governing Document

The charity is a charitable incorporated organisation registered with the Charity Commission and is governed by its Constitution of a Charitable Incorporated Organisation.

Trustees

Persons wishing to stand as trustees are nominated by an existing trustee and names are put forward at the annual general meeting for election. The maximum number of trustees shall be 15 and the minimum shall be 3, being either

a) elected at the annual general meeting (there being no more than ten such elected Trustees in total) and who shall hold office from the conclusion of that meeting;

Or

b) Co-opted by the Trustee Board

The trustees who served during the year are listed on the charity information page.

Newly appointed Trustees are provided with a comprehensive induction to the charity through the provision of training courses and mentoring by established trustees.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2024

Organisational Structure

Overall control of the charity rests with the Trustee board, with a chairperson, treasurer and company secretary as officers.

Summary

As anticipated, 2023 - 2024 saw a decrease in how much FFR supported the work of its primary partner ASR in Lebanon, however the impact of ASR's work continues to grow. Looking ahead, trustees should consider what FFR's purpose will be in the future, if it should amount to anything more than facilitating occasional donations on behalf of ASR. However, recent developments in Lebanon have and may continue to require FFR to increase its responsibilities again to further the impact of the crucial and necessary work that ASR is carrying out in Lebanon.

Annual Report Approved by:

Walter Nicora

Trustee

Signed:

Handwritten signature of Walter Nicora in black ink, with the initials 'W.N.' written below it.

Date: 6th December 2024

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Activities

For the year ended 31 March 2024

	Unrestricted	Restricted	Total 2024	Total 2023
Income				
Grants	-	76,040	76,040	128,528
Donations	4,297	8,346	12,643	3,477
Total Income	4,297	84,386	88,683	132,005
Expenditure				
Wages and salaries	-	4,250	4,250	11,300
Partner payments	3,103	88,305	91,408	154,483
Office Costs	125	-	125	313
Promotional	1,773	-	1,773	1,216
Travel	-	-	-	654
Professional Fees	320	-	320	5,090
Donations	-	4,530	4,530	-
Foreign exchange losses	-	-	-	-
Bank fees	24	-	24	162
	5,345	97,085	102,430	173,218
Surplus	-1,048	-12,699	-13,747	-41,214
Transfers Between Funds	-409	409	-	-
Net Movement In Funds	-1,457	-12,290		-41,214
Reconciliation of Funds				
Opening Funds	27,295	59,493	86,788	128,001
Closing Funds	25,838	47,203	73,041	86,788

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Position

For the year ended 31 March 2024

	2024	2023
	£	£
Fixed Assets		
Tangible Fixed Assets	72,148	72,148
Current Assets		
Debtors	27,930	45,388
Cash at bank and in hand	<u>1,553</u>	<u>5,267</u>
	29,483	50,655
Creditors: amounts falling due in one year	<u>28,590</u>	36,014
Net current assets	<u>893</u>	<u>14,640</u>
Total assets less current liabilities	<u>73,041</u>	<u>86,788</u>
Net assets	<u><u>73,041</u></u>	<u><u>86,788</u></u>
Funds of the charity		
Restricted funds	47,203	59,493
Unrestricted funds	<u>25,838</u>	<u>27,295</u>
Total charity funds	<u><u>73,041</u></u>	<u><u>86,788</u></u>

Accounts approved by:



WSN

Trustee

Date: 6th December 2024

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2024

1.1 Basis of Preparation

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:

- 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

1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2024

2.1 Accounting Policies

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2024

2.1 Accounting Policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2024

2.1 Accounting Policies (continued)

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Donations	4,297	8,346	12,643	3,477
	4,297	8,346	12,643	3,477

4. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Grants	-	76,040	76,040	128,528
	-	76,040	76,040	128,528

5. Analysis of Government Grants

No government grants were received in the year.

5. Donated Goods and Services

There were no donated goods and services in the year.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Charitable activities	5,025	97,085	102,110	172,738
Support costs	-	-	-	-
Governance costs	320	-	320	480
	5,345	97,085	102,430	173,218

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total funds 2023
	£	£	£	£
Charitable activities	102,110	-	102,110	172,738
	102,110	-	102,110	172,738

Included in charitable activities are:

	Unrestricted	Restricted	Total 2024	Total 2023
Wages and salaries	-	4,250	4,250	11,300
Partner payments	3,103	88,305	91,408	154,483
Office Costs	125	-	125	313
Promotional	1,773	-	1,773	1,216
Travel	-	-	-	654
Professional Fees	320	-	320	5,090
Donations	-	4,530	4,530	-
Bank fees	24	-	24	162
	5,345	97,085	102,430	173,218

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2024

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	-	-

The average head count of employees during the year was 0 (2023 – 0)

9. Trustee remuneration and expenses

For the year ended 31 March 2024 trustee remuneration and expenses were nil (2023 – £nil).

10. Tangible fixed assets

	Land and Buildings	Total
	£	£
Cost		
At 1 April 2023	72,148	72,148
Additions	-	-
At 31 March 2024	<u>72,148</u>	<u>72,148</u>
Depreciation		
At 1 April 2023	-	-
Charge for the year	-	-
At 31 March 2024	<u>-</u>	<u>-</u>
Carrying amount		
At 31 March 2024	<u>72,148</u>	<u>72,148</u>
At 1 April 2023	72,148	72,148

11. Debtors

	2024	2023
	£	£
Trade debtors	-	-
Prepayments and accrued income	27,930	45,388
Other debtors	-	-
	<u>27,930</u>	<u>45,388</u>

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2024

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Deferred Income	28,590	36,014
	<u>28,590</u>	<u>36,014</u>

13. Analysis of charitable funds**Unrestricted funds**

	At 31 March 23	Income	Expenditure	Transfers	At 31 March 24
	£	£	£	£	£
Unrestricted fund	27,295	4,297	(5,345)	(409)	25,838
	<u>27,295</u>	<u>4,297</u>	<u>(5,345)</u>	<u>(409)</u>	<u>25,838</u>

Restricted funds

	At 31 March 23	Income	Expenditure	Transfers	At 31 March 24
	£	£	£	£	£
Dialogue of Life	1,263	4,538	5,818	18	-
Play for Peace	- 15,720	35,113	47,881	-	- 28,488
Forgiveness and Peace Journey	- 1,740	36,389	34,917	268	-
Youth with a Mission	-	4,530	4,530	-	-
DTS	-	3,816	3,939	123	-
Peace Building Centre	75,691	-	-	-	75,691
	<u>59,493</u>	<u>84,386</u>	<u>97,085</u>	<u>409</u>	<u>47,203</u>

Grant funding was received from Cedar Fund for the Dialogue of Life Project, this is a project with Christian and Muslim youth from the Saida area in South Lebanon. This involved hosting workshops for these young people to participate in a forgiveness and peace journey curriculum specially adapted for an interfaith context.

Grant funding was received from TearFund for the Schools Forgiveness and Peace Project. This project is for building skills of conflict resolution through and psychosocial support through a unique forgiveness-based curriculum.

The Foundation for Forgiveness and Reconciliation**Registered Charity 1182072****Notes to the Accounts****For the year ended 31 March 2024****13. Analysis of charitable funds continued**

Grant funding was received from TearFund for the Play for Peace Project. This project helps beneficiaries of all ages, but primarily young people, to be able to manage their own anger and trauma in light of the ongoing crisis in Lebanon and history of violence and sectarianism, equipping communities to be better positioned to help themselves in the future. This project uses football as a proponent to bring young people together from diverse backgrounds, to build relationships, bring hope in the wake of challenges at home or in their communities, and to use sport as a means to develop restorative skills in conflict resolution.

A donation was received for the work of Youth with a Mission. These funds were donated directly to Youth With a Mission to support their charitable objectives.

Restricted donations were received towards DTS project, a project enabling volunteers to support the education curriculum around peacebuilding/religion.

Peace Building Centre is a fund for the purchase of land, construction and project management of a peace building centre in Lebanon.

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
Restricted Income Funds:			
Restricted fund	72,148	-24,945	47,203
Unrestricted Income Funds			
Unrestricted fund		25,838	25,838
Designated fund			
	72,148	893	86,788
Total Funds	72,148	893	73,041

Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Independent Examiner's Report on the Accounts

For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 7 to 16.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

The company's directors 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.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

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:

- 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.



Louisa Burton ACA

124 City Road

London

EC1V 2NX

...6th December 2024.....

THE FOUNDATION FOR FORGIVENESS AND RECONCILIATION

England & Wales - Charity number 1182072

Accounts



**Foundation for Forgiveness
and Reconciliation**

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report and Accounts

For the year ended 31 March 2023

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Charity Information

Trustees:

Walter Sergio Nicora

Jonathan Ridley Clark (resigned 11 July 2022)

Keith Miller Lockhart

Lidia Ethel Lammardo

It is with sadness that we note the sudden passing of James Ronald Alcorn in June 2022.

Charity Number: 1182072

Charity's Principal address:

112 Hunts Pond Road

Park Gate

Southampton

SO31 6RB

Independent examiner:

Louisa Burton ACA

Chartered Accountant

Gatcombe House

Portsmouth

PO3 5EJ

www.louisaburton.co.uk

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report

For the year ended 31 March 2023

Objectives and activities

The priorities of FFR have remained in supporting our peacebuilding work in Lebanon with sister organisation 'Al Shabiba Risala (ASR).' There are no significant changes with regards to the work that Al Shabiba Risala undertakes, its priorities remain the same as the previous years, with further details below.

The main purpose of FFR continues to be to receive funds from our main donors (namely Tearfund in the UK and CEDAR Fund in Hong Kong) on behalf of ASR and to transfer these funds directly to ASR in Lebanon accordingly. This remains a formality as previously, prior to ASR's official registration in Lebanon, it was FFR that undertook all due diligence etc with these donors in order to receive funds on behalf of ASR. It is our hope that in time ASR will be established enough to take on these responsibilities itself, as the donors tend to deal directly with ASR concerning most aspects anyway. Our currently role as FFR is more of a 'middle-man', that is perhaps becoming less and less essential, though we maintain that as an organisation our priority is to support ASR and the work in Lebanon as is needed, so we will resign to whatever is deemed best to support our objectives and activities in Lebanon, and we welcome the feedback from our main donors and ASR in this regard.

It is worth noting that FFR also receives an ongoing number of small, private donations, as well as the occasional one-off donation from individuals, churches etc. These are almost always in support of FFR's work supporting Al Shabiba Risala in Lebanon.

We are continuing to support the development of Al Shabiba Risala's peace centre in Lebanon, and we have maintained our partnership with Guardians Of The Flame in Northern Ireland to produce podcasts and video content that discuss issues of peace, conflict and religion, both in Northern Ireland and around the world. This furthers the charity's objectives of using digital media to promote values of peace.

Achievements and performance

Schools

We have continued to support an ongoing peacebuilding curriculum implemented through a number of schools in Lebanon. This focuses on skills of conflict resolution through a unique forgiveness and peace curriculum based on research by the *International Forgiveness Institute* and further developed and adapted for a Lebanon context by Al Shabiba Risala. The aim of this curriculum is to strengthen social cohesion in post-conflict or divided societies by preventing violence, increasing understanding between people of diverse backgrounds and building resilient relationships. In recent years ASR have developed the curriculum to include more general content with regards to psycho-social well-being, given the ongoing crisis in Lebanon there has been a clear need for this. This work in schools was made possible by a grant of £40,480 from Tearfund, an international relief and development organisation based in the UK who FFR are proud to have established a good and on-going partnership with.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2023

Play For Peace

This is an initiative that ASR established in partnership with a football club in an underprivileged and impoverished area of Bourj Hammoud in Beirut, Lebanon. The project advocates for nonviolence and restorative conflict resolution through football, and provides a safe place for youth from diverse backgrounds to build relationships, learn new skills and bring a sense of purpose and hope from the socio-economic challenges that many families from this area are experiencing. The program also includes elements of ASR's psychosocial support project that we ran in this community in previous years, as well as aspects from the forgiveness and peace curriculum. This project is supported by a grant of £34,989 from Tearfund.

Interfaith

This project involves Christian and Muslim youth from the Saida area in South Lebanon. The project consists of hosting a series of events throughout the year for these young people to participate in a forgiveness and peace journey curriculum specially adapted for an interfaith context. These events not only consist of training and various interactive activities, but they also prioritise hospitality and community by sharing a meal together and prioritising social time. As part of this, we have also introduced an 'alumni' initiative, where each year participants from the previous year help lead the following year intake. This contributes towards empowering young leaders for peace and building sustainable relationships. The Interfaith project was supported with a grant of £18,152 by CEDAR Fund, a Christian education, development and relief fund based in Hong-Kong.

Guardians Of The Flame

We have continued our partnership with a production company in Northern Ireland to produce digital media content that focuses on issues of peace, religion, conflict and social justice, with specific reference to Northern Ireland and focusing on contributing to constructive discourse on peacebuilding there. This year saw the successful completion of another grant to produce a series of podcasts, whilst we will continue this working relationship, we have no current plans for any future projects, though we hope more will come about. These projects were supported with a grant of £4650 from the Community Relations Council in Northern Ireland.

Peace Centre

We are continuing to support the development of Al Shabiba Risala's peace centre in Lebanon, though progress has been delayed somewhat due to the situation in Lebanon. ASR are now pursuing other options to try and move the progress along, as building a brand new centre is no longer a viable option.

Plans for the future

We will continue to work with our partner Al Shabiba Risala in building their capacity as an organisation, now that they can take on more responsibilities after their successful registration as an NGO in Lebanon. In the near future this will entail some strategy development with them to really be clear and establish the priorities of the organisation, to better communicate to partners - and potential partners - their missions and objectives. FFR attended a retreat funded by Tearfund in Lebanon at the end of 2022 to focus primarily on strategy development and capacity building for ASR. We are continuing to liaise closely with ASR and our main donor Tearfund to consider the best and most effective role of FFR in supporting the activities of ASR.

FFR continues to consider what other areas it can pursue in relation to its charitable objectives. This could be producing more digital media content to promote peace and reconciliation, or similarly, supporting Al Shabiba Risala specifically in their digital communications.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2023

Al Shabiba Risala has long been the core priority of FFR's work, and FFR will continue to support Al Shabiba Risala until they are established enough to no longer require our administrative support. The board of trustees will also consider how they continue to support Al Shabiba Risala relationally, pastorally and by building our global network as an organisation. In this regard, FFR will consider how it can grow beyond its Lebanon mission to a more overarching and international context, but will utilise our expertise and experience with our partners Al Shabiba Risala to help enable this, whilst in turn hopefully benefitting them also.

We are still in need of more unrestricted funds to cover general operating costs, this is something we must continue to prioritise moving forward, but feel that nailing down strategy is first crucial to be successful in this.

Financial Review

Financial Position

The trustees report incoming resources for the year of £132,005 (2022 - £118,077). Of this £128,528 (2022 - £118,077) related to project restricted activities. The charity does not carry out any significant public fundraising activities.

Net outgoing resources in the year amounted to £41,214 (2022 - £1,418 incoming resources). At 31st March 2023 reserves were £86,788 (2022 - £128,001) of which £58,671 (2022 - £79,220) represented restricted funds.

Reserves Policy

It is the policy of the charity that unrestricted funds which are not represented by fixed assets or have not been designated for a specific use should be maintained at a level equivalent to between 3- and 6-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. These reserves at 31st March 2023 stood at £28,117, which is comfortably within this range.

Structure, Governance and Management

Governing Document

The charity is a charitable incorporated organisation registered with the Charity Commission and is governed by its Constitution of a Charitable Incorporated Organisation.

Trustees

Persons wishing to stand as trustees are nominated by an existing trustee and names are put forward at the annual general meeting for election. The maximum number of trustees shall be 15 and the minimum shall be 3, being either

a) elected at the annual general meeting (there being no more than ten such elected Trustees in total) and who shall hold office from the conclusion of that meeting;

Or

b) Co-opted by the Trustee Board

The trustees who served during the year are listed on the charity information page.

Newly appointed Trustees are provided with a comprehensive induction to the charity through the provision of training courses and mentoring by established trustees.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2023

Organisational Structure

Overall control of the charity rests with the Trustee board, with a chairperson, treasurer and company secretary as officers.

Summary


There have not been many substantial developments or changes to FFR's activities and objectives in 2022 - 2023, the priority has been in enabling its main partner - ASR - to become more established as an organisation and essentially lessen the role of FFR in ASR's activities. This has certainly happened, the question for the coming year may be around whether it is time to establish an exit strategy for FFR's involvement in supporting ASR (as described previously in this report), or whether it is still deemed a necessary entity in ensuring the effectiveness of ASR and their work.

Much of the conversation around how FFR continues to support ASR has been in relation to developing a sort of global/pastoral support network for ASR. FFR's trustees should continue to consider the charity's vision for other areas, whilst maintaining its commitment to Lebanon - its first and foremost priority, and perhaps how it can best facilitate this support network for ASR if that is to be a long-term aim moving forward.

Annual Report Approved by:

Walter Nicora

Trustee

Signed: 
WEN

Date: 7 August 2023

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Activities

For the year ended 31 March 2023

	Unrestricted	Restricted	Total 2023	Total 2022
Income				
Grants	-	128,528	128,528	112,726
Donations	3,477	-	3,477	5,351
Total Income	3,477	128,528	132,005	118,077
Expenditure				
Wages and salaries	4,549	6,751	11,300	20,814
Partner payments	17,307	137,176	154,483	83,913
Office Costs	313	-	313	472
Promotional	716	500	1,216	472
Travel	654	-	654	959
Professional Fees	440	4,650	5,090	9,886
Internet and Telephone	-	-	-	-
Utilities	-	-	-	-
Foreign exchange losses	-	-	-	-
Bank fees	162	-	162	143
	24,141	149,077	173,218	116,659
Surplus	-20,664	-20,550	-41,214	1,418
Transfers Between Funds	-822	822	-	-
Net Movement In Funds	-21,486	-19,728	-41,214	-
Reconciliation of Funds				
Opening Funds	48,781	79,220	128,001	126,583
Closing Funds	27,295	59,493	86,788	128,001

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Position

For the year ended 31 March 2023

	2023	2022
	£	£
Fixed Assets		
Tangible Fixed Assets	72,148	72,148
Current Assets		
Debtors	45,388	46,855
Cash at bank and in hand	<u>5,267</u>	<u>44,985</u>
	50,655	91,840
Creditors: amounts falling due in one year	<u>36,014</u>	35,987
Net current assets	<u>14,640</u>	<u>55,853</u>
Total assets less current liabilities	<u>86,788</u>	<u>128,001</u>
Net assets	<u>86,788</u>	<u>128,001</u>
Funds of the charity		
Restricted funds	59,493	79,220
Unrestricted funds	<u>27,295</u>	<u>48,781</u>
Total charity funds	<u>86,788</u>	<u>128,001</u>

Accounts approved by:



Walter Nicora

Trustee

Date: 07/08/2023

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2023

1.1 Basis of Preparation

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:

- 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

1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2023

2.1 Accounting Policies

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2023

2.1 Accounting Policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2023

2.1 Accounting Policies (continued)

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations	3,477	-	3,477	5,351
	<u>3,477</u>	<u>-</u>	<u>3,477</u>	<u>5,351</u>

4. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Grants	-	128,528	128,528	112,726
	<u>-</u>	<u>128,528</u>	<u>128,528</u>	<u>112,726</u>

5. Analysis of Government Grants

No government grants were received in the year.

5. Donated Goods and Services

There were no donated goods and services in the year.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Charitable activities	23,661	149,077	172,738	115,949
Support costs	-	-	-	-
Governance costs	480	-	480	710
	24,141	149,077	173,218	116,659

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total funds 2022
	£	£	£	£
Charitable activities	172,738	-	172,738	116,659
	172,738	-	172,738	116,659

Included in charitable activities are:

	Unrestricted	Restricted	Total 2023	Total 2022
Wages and salaries	4,549	6,751	11,300	20,814
Partner payments	17,307	137,176	154,483	83,913
Office Costs	313	-	313	472
Promotional	716	500	1,216	472
Travel	654	-	654	959
Professional Fees	440	4,650	5,090	9,886
Internet and Telephone	-	-	-	-
Utilities	-	-	-	-
Foreign exchange losses	-	-	-	-
Bank fees	162	-	162	143
	24,141	149,077	173,218	116,659

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2023

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	-	-

The average head count of employees during the year was 0 (2023 – 0)

9. Trustee remuneration and expenses

For the year ended 31 March 2023 trustee remuneration and expenses were nil (2022 – £nil).

10. Tangible fixed assets

	Land and Buildings £	Total £
Cost		
At 1 April 2022	72,148	72,148
Additions	-	-
At 31 March 2023	<u>72,148</u>	<u>72,148</u>
Depreciation		
At 1 April 2022	-	-
Charge for the year	-	-
At 21 March 2023	<u>-</u>	<u>-</u>
Carrying amount		
At 31 March 2023	<u>72,148</u>	<u>72,148</u>
At 1 April 2022	<u>72,148</u>	<u>72,148</u>

11. Debtors

	2023 £	2022 £
Trade debtors	-	-
Prepayments and accrued income	45,388	46,855

Other debtors	-	-
	45,388	46,855

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2023

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Deferred Income	36,014	44,985
	36,014	44,985

13. Analysis of charitable funds

Unrestricted funds

	At 31 March 22	Income	Expenditure	Transfers	At 31 March 23
	£	£	£	£	£
Unrestricted fund	48,781	3,477	(24,141)	(822)	27,295
	48,781	3,477	(24,141)	(822)	27,295

Restricted funds

	At 31 March 22	Income	Expenditure	Transfers	At 31 March 23
	£	£	£	£	£
Dialogue of Life	-	13,614	-	12,352	1,263
Schools	- 709	44,014	-	45,046	1,740
Hearts and Minds	- 5,271	15,550	-	11,101	-
Play for Peace		20,410	-	36,131	15,720
CRC	-	6,940	-	6,940	-
Peace Building Centre	85,200	27,999	-	37,508	75,691
	79,220	128,528	-	149,077	59,493

Grant funding was received from Cedar Fund for the Dialogue of Life Project, this is a project with Christian and Muslim youth from the Saida area in South Lebanon. This involved hosting workshops for these young people to participate in a forgiveness and peace journey curriculum specially adapted for an interfaith context.

Grant funding was received from TearFund for the Schools Forgiveness and Peace Project as well as the Play For Peace project. These projects will continue into 2023 building skills of conflict resolution through and psychosocial support through a unique forgiveness-based curriculum, and advocating for nonviolence through football.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2023

CRC is funded by Northern Island Community Relations Council to produce a series of videos surrounding topics of peace and reconciliation.

Peace Building Centre is a fund for the purchase of land, construction and project management of a peace building centre in Lebanon.

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
Restricted Income Funds:			
Restricted fund	72,148	-12,655	59,493
Unrestricted Income Funds			
Unrestricted fund		27,295	27,295
Designated fund	-	-	-
	72,148	14,640	86,788
Total Funds	72,148	14,640	86,788

Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Independent Examiner's Report on the Accounts

For the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 16.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

The company's directors 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.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

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:

- 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.



Louisa Burton ACA
Chartered Accountant
Gatcombe House
Portsmouth
PO3 5EJ

...07/08/2023.....

THE FOUNDATION FOR FORGIVENESS AND RECONCILIATION

England & Wales - Charity number 1182072

Accounts



Foundation for Forgiveness and Reconciliation in Lebanon

A MINISTRY OF GENERATIONS WITH A MESSAGE

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report and Accounts

For the year ended 31 March 2022

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Charity Information

Trustees:

Walter Sergio Nicora

Jonathan Ridley Clark

James Ronald Alcorn

Keith Miller Lockhart (appointed 18 November 2020)

Lidia Ethel Lammardo (appointed 15 March 2021)

Charity Number: 1182072

Charity's Principal address:

112 Hunts Pond Road

Park Gate

Southampton

SO31 6RB

Independent examiner:

Louisa Burton ACA

Chartered Accountant

64 Union Road

Portsmouth

PO3 6GF

www.louisaburton.co.uk

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report

For the year ended 31 March 2022

Objectives and activities

The priorities of FFR have remained in supporting our peacebuilding work in Lebanon with sister organisation 'The Foundation for Forgiveness and Reconciliation (FFRL).' The work of FFRL that we support has developed slightly with the worsening crisis in Lebanon, focusing more on general psycho-social well-being with families and young people, rather than solely being focused on topics relating to peacebuilding and sectarian division.

A significant development towards the end of this financial year was the official registration of this sister organisation in Lebanon, and their subsequent change of name to 'Al Shabiba Risala'. Currently this has little impact on our partnership with them, but as 'Al Shabiba Risala' is able to grow and take on more responsibility as an official entity in Lebanon, it may mean that in time FFR no longer needs to receive funds on their behalf. Trustees are therefore discussing what this might look like for the future of FFR in terms of our objective and activities with 'Al Shabiba Risala' and also other priorities of the charity.

We are continuing to support the development of Al Shabiba Risala's peace centre in Lebanon, and we have also continued our work with Guardians Of The Flame in Northern Ireland to produce podcasts and video content that discuss issues of peace, conflict and religion, both in Northern Ireland and around the world. This furthers the charity's objectives of using digital media to promote values of peace.

Achievements and performance

Schools

We have continued to support an ongoing peacebuilding curriculum implemented through three schools in Lebanon. This focuses on skills of conflict resolution through a unique forgiveness and peace curriculum based on research by the *International Forgiveness Institute* and further developed and adapted for a Lebanon context by The Foundation for Forgiveness and Reconciliation in Lebanon. The aim of this curriculum is to strengthen social cohesion in post-conflict or divided societies by preventing violence, increasing understanding between people of diverse backgrounds and building resilient relationships. This year the curriculum has been developed to include more general content with regards to psycho-social well-being, given the ongoing crisis in Lebanon there has been a clear need for this. This work in schools was made possible by an approx GBP 50,000 grant from Tearfund, an international relief and development organisation based in the UK who FFR are proud to have established a good and on-going partnership with.

Interfaith

This project involves Christian and Muslim youth from the Saida area in South Lebanon. The project consists of hosting a series of events throughout the year for these young people to participate in a forgiveness and peace journey curriculum specially adapted for an interfaith context. These events not only consist of training and various interactive activities, but they also prioritise hospitality and community by sharing a meal together and prioritising social time. As part of this, we have also introduced an 'alumni' initiative, where each year participants from the previous year help lead the following year intake. This contributes towards empowering young leaders for peace and building sustainable relationships. The Interfaith project was supported with a grant of USD 15,000 by CEDAR Fund, a Christian education, development and relief fund based in Hong-Kong.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2022

Psychosocial Support

The psychosocial support project that we supported last year following the Beirut blast continues in the Bourj Hammoud area of Beirut with youth and families. Whilst this was developed in response to the Beirut Blast and subsequent crisis, the situation in Lebanon remains dire, particularly those on poor communities such as Bourj Hammoud. This project helps beneficiaries of all ages, but primarily young people, to be able to manage their own anger and trauma in light of the current crisis in Lebanon, whilst equipping the community to be better positioned to help themselves in the future. This involved opening up a centre in the heart of this community in Beirut to host workshops and provide a safe space for these beneficiaries. This project supported over 250 children and adults and is funded by Tearfund to the sum of approx £20,000 GBP.

Guardians Of The Flame

We have continued our partnership with a production company in Northern Ireland to produce digital media content that focuses on issues of peace, religion, conflict and social justice, with specific reference to Northern Ireland and focusing on contributing to constructive discourse on peacebuilding there. This year saw the successful completion of another grant to produce a series of podcasts.

Peace Centre

We are continuing to support the development of Al Shabiba Risala's peace centre in Lebanon, though progress has been delayed somewhat due to the situation in Lebanon. Even so, we received some additional funding this year from a trust that we have received funding from in the past, this will contribute to staff costs in relation to the centre and also budget for the construction. We will soon be beginning the procurement process for construction contractors, with building works to resume soon following that.

Plans for the future

Our current priorities are to work with our partner Al Shabiba Risala in building their capacity as an organisation, now that they can take on more responsibilities after their successful registration as an NGO in Lebanon. In the near future this will entail some strategy development with them to really be clear and establish the priorities of the organisation, to better communicate to partners - and potential partners - their missions and objectives. As part of this we will seek to equip and build their team in Lebanon to better manage donor relationships and general, day-to-day administrative tasks that FFR have helped them with until now.

Should the above prove successful, it will potentially free up FFR to consider what other areas it can pursue in relation to its charitable objectives. This could be producing more digital media content to promote peace and reconciliation, or similarly, supporting Al Shabiba Risala specifically in their digital communications.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2022

Al Shabiba Risala has long been the core priority of FFR's work, and FFR will continue to support Al Shabiba Risala until they are established enough to no longer require our administrative support. The board of trustees will also consider how they continue to support Al Shabiba Risala relationally, pastorally and by building our global network as an organisation. In this regard, FFR will consider how it can grow beyond its Lebanon mission to a more overarching and international context, but will utilise our expertise and experience with our partners Al Shabiba Risala to help enable this, whilst in turn hopefully benefitting them also.

We are still in need of more unrestricted funds to cover general operating costs, this is something we must continue to prioritise moving forward, but feel that nailing down strategy is first crucial to be successful in this.

Financial Review

Financial Position

The trustees report incoming resources for the year of £118,077 (2021 - £234,191). Of this £115,802 (2021 - £182,561) related to project restricted activities. The charity does not carry out any significant public fundraising activities.

Net incoming resources in the year amounted to £1,418 (2021 - £97,636). At 31st March 2022 reserves were £128,001 (2021 - £126,583) of which £79,220 (2021 - £60,531) represented restricted funds.

Reserves Policy

It is the policy of the charity that unrestricted funds which are not represented by fixed assets or have not been designated for a specific use should be maintained at a level equivalent to between 3- and 6-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. These reserves at 31st March 2022 stood at £48,781, which is comfortably within this range.

Structure, Governance and Management

Governing Document

The charity is a charitable incorporated organisation registered with the Charity Commission and is governed by its Constitution of a Charitable Incorporated Organisation.

Trustees

Persons wishing to stand as trustees are nominated by an existing trustee and names are put forward at the annual general meeting for election. The maximum number of trustees shall be 15 and the minimum shall be 3, being either

a) elected at the annual general meeting (there being no more than ten such elected Trustees in total) and who shall hold office from the conclusion of that meeting;

Or

b) Co-opted by the Trustee Board

The trustees who served during the year are listed on the charity information page.

Newly appointed Trustees are provided with a comprehensive induction to the charity through the provision of training courses and mentoring by established trustees.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2022

Organisational Structure

Overall control of the charity rests with the Trustee board, with a chairperson, treasurer and company secretary as officers.

Summary

2021 - 2022 has seen some significant developments with how FFR will work in Lebanon in the future, and in turn how it will consider other priorities as it may be able to branch out into other areas. Funding remains steady and consistent but we absolutely have to nail strategy regarding our work with Al Shabiba Risala in Lebanon for this to continue to grow and to sustain donors, as well as FFR's overall vision as an organisation as trustees consider the charities vision for other areas, whilst maintaining its commitment to Lebanon - its first and foremost priority.

Annual Report Approved by:

Walter Nicora

Trustee

Signed: 
Walter Nicora

Date: 30th June 2022

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Activities

For the year ended 31 March 2022

	Unrestricted	Restricted	Total 2022	Total 2021
Income				
Grants	-	112,726	112,726	182,561
Donations	2,275	3,076	5,351	51,630
Total Income	2,275	115,802	118,077	234,191
Expenditure				
Staff and Consultancy Costs	11,500	9,314	20,814	32,460
Partner Payments	-	83,913	83,913	99,182
Office Costs	472	-	472	888
Promotional	472	-	472	-
Travel	959	-	959	2,346
Professional Fees	5,181	4,705	9,886	808
Internet and Telephone	-	-	-	34
Utilities	-	-	-	375
Foreign Exchange Losses	-	-	-	329
Bank Fees	143	-	143	133
	18,727	97,932	116,659	136,555
Surplus	-16,452	17,870	1,418	97,636
Transfers Between Funds	-819	819	-	-
Net Movement in Funds	-17,271	18,689	1,418	97,636
Reconciliation of Funds				
Opening Funds	66,052	60,531	126,583	28,947
Closing Funds	48,781	79,220	128,001	126,583

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Position

For the year ended 31 March 2022

	2022	2021
	£	£
Fixed Assets		
Tangible Fixed Assets	72,148	72,148
Current Assets		
Debtors	46,855	7,541
Cash at bank and in hand	44,985	86,339
	<u>91,840</u>	<u>93,880</u>
Creditors: amounts falling due in one year	<u>35,987</u>	39,445
Net current assets	<u>55,853</u>	<u>54,435</u>
Total assets less current liabilities	<u>128,001</u>	<u>126,583</u>
Net assets	<u><u>128,001</u></u>	<u><u>126,583</u></u>
Funds of the charity		
Restricted funds	79,220	60,531
Unrestricted funds	48,781	66,052
Total charity funds	<u><u>128,001</u></u>	<u><u>126,583</u></u>

Accounts approved by:



Walter Nicora

Trustee

Date: 30/06/2022

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2022

1.1 Basis of Preparation

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:

- 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

1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2022

2.1 Accounting Policies

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2022

2.1 Accounting Policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2022

2.1 Accounting Policies (continued)

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Donations	2,275	3,076	5,351	51,630
	<u>2,275</u>	<u>3,076</u>	<u>5,351</u>	<u>51,630</u>

4. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Grants	-	112,726	112,726	182,561
	<u>-</u>	<u>112,726</u>	<u>112,726</u>	<u>182,561</u>

5. Analysis of Government Grants

No government grants were received in the year.

5. Donated Goods and Services

There were no donated goods and services in the year.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2022

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Charitable activities	18,017	97,932	115,949	136,555
Support costs	-	-	-	-
Governance costs	710	-	710	-
	<u>18,727</u>	<u>97,932</u>	<u>116,659</u>	<u>136,555</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total funds 2021 £
Charitable activities	116,659	-	116,659	136,555
	<u>116,659</u>	<u>-</u>	<u>116,659</u>	<u>136,555</u>

Included in charitable activities are:

	Unrestricted	Restricted	Total 2022	Total 2021
Staff and Consultancy Costs	11,500	9,314	20,814	32,460
Partner Payments	-	83,913	83,913	99,182
Office Costs	472	-	472	888
Promotional	472	-	472	-
Travel	959	-	959	2,346
Professional Fees	5,181	4,705	9,886	808
Internet and Telephone	-	-	-	34
Utilities	-	-	-	375
Foreign Exchange Losses	-	-	-	329
Bank Fees	143	-	143	133
	<u>18,727</u>	<u>97,932</u>	<u>116,659</u>	<u>136,555</u>

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2022

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	-	-

The average head count of employees during the year was 0 (2021 – 0)

9. Trustee remuneration and expenses

For the year ended 31 March 2022 trustee remuneration and expenses were nil (2021 – £nil).

10. Tangible fixed assets

	Land and Buildings £	Total £
Cost		
At 1 April 2021	72,148	72,148
Additions	-	-
At 31 March 2022	<u>72,148</u>	<u>72,148</u>
Depreciation		
At 1 April 2021	-	-
Charge for the year	-	-
At 21 March 2022	<u>-</u>	<u>-</u>
Carrying amount		
At 31 March 2022	<u>72,148</u>	<u>72,148</u>
At 1 April 2021	<u>72,148</u>	<u>72,148</u>

11. Debtors

	2022	2021
	£	£
Trade debtors	-	-
Prepayments and accrued income	46,855	7,541
Other debtors	-	-
	<u>46,855</u>	<u>9,347</u>

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2022

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Deferred Income	44,985	39,445
	44,985	39,445

13. Analysis of charitable funds

Unrestricted funds

	At 31 March 21	Income	Expenditure	Transfers	At 31 March 22
	£	£	£	£	£
Unrestricted fund	66,052	2,275	(18,727)	(819)	48,781
	66,052	2,275	(18,727)	(819)	48,781

Restricted funds

	At 31 March 21	Income	Expenditure	Transfers	At 31 March 22
	£	£	£	£	£
Interfaith	-	14,159	-	14,335	176
Forgiveness and Peace Journey	-	28,561	-	29,270	-
PSS	- 5,396	40,685	-	40,560	-
WACC	-	3,419	-	4,062	643
CRC	-	5,000	-	5,000	-
Peace Building Centre	65,927	23,978	-	4,705	-
	60,531	115,802	-	97,932	819
					79,220

Grant funding was received from Cedar Fund for the Interfaith Journey. Interfaith is a project with Christian and Muslim youth from the Saida area in South Lebanon. This involved hosting workshops for these young people to participate in a forgiveness and peace journey curriculum specially adapted for an interfaith context.

Grant funding was received from TearFund for the Forgiveness and Peace Journey in school. This project continues into 2022 building skills of conflict resolution through and psychosocial support through a unique forgiveness-based curriculum.

The PSS fund is funded by TearFund to provide Psycho-Social Support to vulnerable youth and adults in the Bourj Hammoud area. The project continues into 2022. Donations of £3,076 were also received towards the PSS project in the year.

WACC is funded by the World Association Christian Communication for a media monitoring project.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2022

CRC is funded by Northern Island Community Relations Council to produce a series of videos surrounding topics of peace and reconciliation.

Peace Building Centre is a capital fund for the purchase of land and construction of a peace building centre in Lebanon.

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
Restricted Income Funds:			
Restricted fund	72,148	7,072	79,220
Unrestricted Income Funds			
Unrestricted fund		48,781	48,781
Designated fund	-	-	-
	72,148	55,853	128,001
Total Funds	72,148	55,853	128,001

Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Independent Examiner's Report on the Accounts

For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 7 to 16.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

The company's directors 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.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

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:

- 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.



Louisa Burton ACA
Chartered Accountant
64 Union Road
Portsmouth
PO3 6GF

...30/06/2022.....

THE FOUNDATION FOR FORGIVENESS AND RECONCILIATION

England & Wales - Charity number 1182072

Accounts



Foundation for Forgiveness and Reconciliation in Lebanon

A MINISTRY OF GENERATIONS WITH A MESSAGE

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report and Accounts

For the year ended 31 March 2021

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Charity Information

Trustees:

Walter Sergio Nicora

Jonathan Ridley Clark

James Ronald Alcorn

Keith Miller Lockhart (appointed 18 November 2020)

Lidia Ethel Lammardo (appointed 15 March 2021)

Joshua Eaves (retired 18 November 2020)

Charity Number: 1182072

Charity's Principal address:

112 Hunts Pond Road

Park Gate

Southampton

SO31 6RB

Independent examiner:

Louisa Burton ACA

Chartered Accountant

64 Union Road

Portsmouth

PO3 6GF

www.louisaburton.co.uk

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report

For the year ended 31 March 2021

Objectives and activities

The main focus of FFR shifted slightly during the course of 2020 - 2021 in response to the humanitarian crisis caused by the Beirut Blast and general economic collapse that Lebanon is still experiencing. We worked through our sister organisation The Foundation for Forgiveness and Reconciliation in Lebanon to provide emergency relief and develop a longer term initiative to bring psychosocial support to families affected by the crisis.

As a small organisation we were proud of how quickly we were able to respond to the Beirut Blast in August and adapt our activities to provide a relief effort. We also carried out crucial needs assessments to not only inform our response but also inform the wider efforts from other organisations on the ground.

The Beirut blast saw us undergo our largest public fundraising campaign to date whilst also receiving significant funding from our international partners to carry out our relief efforts. This essentially meant that overnight FFR went from a small organisation supporting grass-roots peacebuilding efforts in Lebanon to providing and coordinating emergency humanitarian response, and therefore being responsible for considerably more funding and accountable to more donors.

We worked closely with one of our main funding partners to build our own capacity and ensure we had all the correct policies and procedures in place to effectively manage this increased organisational responsibility. This has in turn strengthened this partnership and improved our financial capacity for future funding.

COVID-19 has of course impacted the projects we support in Lebanon, however in most cases projects were able to adapt accordingly and/or adjust their schedule and still be effective. The economic situation in Lebanon has brought challenges with regards to transferring funds, so much so that at times we have had to adopt less-than-ideal methods such as Western Union transfers and even cash couriers to transfer funds to Lebanon. When doing so we have ensured that we document and record all details thoroughly.

The only other area that the organisation has been concerned with aside from its focus in Lebanon is by partnering with a company in Northern Ireland to produce a series of podcasts that discuss issues of peace, conflict and religion, both in Northern Ireland and around the world. This furthers the charity's objectives of using digital media to promote values of peace.

We lost one of our main funders this year due to their own regulations with regards to how long they support the same organisation. This was unfortunate as it was a significant pot of unrestricted funds, the events that unfolded with regards to the Beirut Blast and extra funding we received for our response to that meant that this wasn't so much of a problem.

Achievements and performance

Schools

We have continued to support an ongoing peacebuilding curriculum implemented through schools in Lebanon with over 1500 Lebanese and Syrian students. This focuses on skills of conflict resolution through a unique forgiveness and peace curriculum based on research by the *International Forgiveness Institute* and further developed and adapted for a Lebanon context by The Foundation for Forgiveness and Reconciliation in Lebanon. The aim of this curriculum is to strengthen social cohesion in post-conflict or divided societies by preventing violence, increasing understanding between people of diverse backgrounds and building resilient relationships. This curriculum is the core of the work that FFR supports in Lebanon and provides the basis of the other projects and adaptations listed below. This work in schools was made possible by a GBP 20,000 grant from Tearfund, an international relief and development organisation based in the UK who FFR are proud to have established a good and on-going partnership with. Due to COVID-19 much of this project had to be implemented remotely, it was also hindered by political unrest in Lebanon which meant that schools

closed occasionally or students/teachers were unable to get to the schools. The project was put on hold for 2020 - 2021 due to COVID-19 and the Beirut Blast. We hope to resume for 2021 - 2022.

Interfaith

This project involves Christian and Muslim youth from the Saida area in South Lebanon. The project consists of hosting workshops for these young people to participate in a forgiveness and peace journey curriculum specially adapted for an interfaith context. These workshops not only consist of training and various interactive activities, but they also prioritise hospitality and community by sharing a meal together and prioritising social time. Due to COVID-19 and the economic crisis, some of the workshops weren't able to go ahead as planned, with approval from the funder, we therefore reallocated some of the budget to provide financial support to some of the families involved. The Interfaith project was supported with a grant of USD 15,000 by CEDAR Fund, a Christian education, development and relief fund based in Hong-Kong.

Beirut Blast and PSS

In response to the Beirut blast we worked with our partner in Lebanon - FFRL - to coordinate and implement a financial relief program to over 200 families affected by the explosion. This support went towards necessary day-to-day items such as rent costs, food and education. We also published a Rapids Needs Assessment following the explosion in the Bourj Hammoud area of Beirut where our response effort was situated, this provided crucial information to us and other organisations coordinating relief efforts. Our immediate response to the Beirut Blast was funded through one-off private donations and our two main partners Tearfund and Cedar Fund to the sum of approx 41000 GBP

Continuing on from this we received more funding from Tearfund and Cedar Fund, as well as through our own public fundraising efforts, to the sum of approx 100,000 GBP, to implement a Psychosocial support project helping families affected by the Beirut Blast and subsequent economic crisis. To do this, our sister organisation in Lebanon developed a unique curriculum especially for this context. It focused on helping beneficiaries of all ages to, but primarily young people, to be able to manage their own anger and trauma, whilst equipping the community to be better positioned to help themselves in the future. This involved opening up a centre in the heart of this community in Beirut to host workshops and provide a safe space for these beneficiaries. This project supported over 250 children and adults.

Guardians Of The Flame

We have partnered with a production company in Northern Ireland to produce a podcast series that focuses on issues of peace, religion, conflict and social justice, with specific reference to Northern Ireland and focusing on contributing to constructive discourse on peacebuilding there.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont

For the year ended 31 March 2021

Plans for the future

We are continuing our plans to build our own dedicated centre of peace in the south of Lebanon, we have recently approved a design and procured an architect to begin the process. We will continue to support our PSS project in Beirut, which even though the initial response to the Beirut Blast has now subsided, the psychosocial needs remain, especially in the wake of the ongoing economic crisis. The project will however shift to take more of an holistic approach towards improving beneficiaries well-being.

In 2021 - 2022 we plan to resume our support of peacebuilding workshops in schools in Lebanon, again with a shifting focus towards more holistic psychosocial support as we have determined this to be an increasing need, rather than just focus on improving and strengthening social cohesion through a peacebuilding focus.

We also hope to continue our partnership with Guardians Of The Flame and the podcast series. Specifically we plan to develop this by creating an online library of audio and visual content that can

be an informative and educational resource on issues of peace, conflict, religion and social justice, both in Northern Ireland and around the world.

An area we need to focus on is trying to secure more unrestricted funds to help cover operational costs, if we are able to make some progress in this regard in the coming year then that would put us in an even better position.

Financial Review

Financial Position

The trustees report incoming resources for the year of £234,191 (2020 - £56,762). Of this £182,561 (2020 - £14,587) related to project restricted activities. The charity does not carry out any significant public fundraising activities.

Net incoming resources in the year amounted to £97,636 (2020 - £28,947). At 31st March 2021 reserves were £126,583 (2020 - £28,947) of which £60,531 (2020 - £1,383) represented restricted funds.

Reserves Policy

It is the policy of the charity that unrestricted funds which are not represented by fixed assets or have not been designated for a specific use should be maintained at a level equivalent to between 3- and 6-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. These reserves at 31st March 2021 stood at £66,052, which is comfortably within this range.

Structure, Governance and Management

Governing Document

The charity is a charitable incorporated organisation registered with the Charity Commission and is governed by its Constitution of a Charitable Incorporated Organisation.

Trustees

Persons wishing to stand as trustees are nominated by an existing trustee and names are put forward at the annual general meeting for election. The maximum number of trustees shall be 15 and the minimum shall be 3, being either

a) elected at the annual general meeting (there being no more than ten such elected Trustees in total) and who shall hold office from the conclusion of that meeting;

Or

b) Co-opted by the Trustee Board

The trustees who served during the year are listed on the charity information page.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Annual Report cont.

For the year ended 31 March 2021

Newly appointed Trustees are provided with a comprehensive induction to the charity through the provision of training courses and mentoring by established trustees.

Organisational Structure

Overall control of the charity rests with the Trustee board, with a chairperson, treasurer and company secretary as officers.

Summary

2020 - 2021 has been a significant year for FFR, not least because of the unexpected efforts taken in order to respond to the crisis brought about by the Beirut Blast, and how this accelerated us into

growing and developing our capacity as an organisation and further strengthening our funding partnerships. Whilst it challenged us in terms of capacity and organizational ability, we are now in a much better position with regards to moving forward and feel more equipped than ever as an organisation to carry out our charitable aims and objects. The events of this past year and our response have also enabled us to grow our audience and therefore grow our supported base.

Annual Report Approved by:

Walter Nicora

Trustee

Signed: A handwritten signature in black ink, appearing to be 'W. Nicora', with the initials 'W. Nicora' written in a smaller font directly below it.

Date: *10th November 2021*

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Activities

For the year ended 31 March 2021

	Unrestricted	Restricted	Total 2021	Total 2020
Income				
Grants	-	182,561	182,561	51,765
Donations	51,630	-	51,630	4,997
Total Income	51,630	182,561	234,191	56,762
Expenditure on charitable activities:				
Wages and salaries	11,609	20,851	32,460	7,837
Partner payments	-	99,182	99,182	10,394
Office Costs	158	730	888	-
Rent and rates	-	-	-	7449
Travel	30	2316	2346	1120
Professional Fees	653	155	808	434
Internet and Telephone	-	34	34	31
Utilities	-	375	375	185
Repairs and maintenance	-	-	-	23
Miscellaneous	-	-	-	57
Foreign exchange losses	329	-	329	221
Bank fees	133	-	133	64
	12,912	123,643	136,555	27,815
Surplus	38,718	58,918	97,636	28,947
Transfers between funds	-230	230	-	
Net movement in funds	38,488	59,148	97,636	28,947
Opening Funds	27,564	1,383	28,947	0
Closing Funds	66,052	60,531	126,583	28,947

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Statement of Financial Position

For the year ended 31 March 2021

	2021	2020
	£	£
Fixed Assets		
Tangible Fixed Assets	72,148	-
Current Assets		
Debtors		9,347
	7,541	
Cash at bank and in hand		9,347
	<u>86,339</u>	<u>37,104</u>
	93,880	46,451
Creditors: amounts falling due in one year		17,504
	<u>39,445</u>	
Net current assets		17,504
	<u>54,435</u>	<u>28,947</u>
Total assets less current liabilities		28,947
	<u>126,583</u>	<u>28,947</u>
Net assets		28,947
	<u>126,583</u>	<u>28,947</u>
Funds of the charity		
Restricted funds		1,383
	60,531	
Unrestricted funds		27,564
	<u>66,052</u>	<u>27,564</u>
Total charity funds		28,947
	<u>126,583</u>	<u>28,947</u>

Accounts approved by:



Joshua Eaves

Director

Date: 29/07/2021

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2021

1.1 Basis of Preparation

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:

- 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

1.2 Going concern

There are no material uncertainties about the charity's ability to continue.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2021

2.1 Accounting Policies

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2021

2.1 Accounting Policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2021

2.1 Accounting Policies (continued)

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Donations	51,630	-	51,630	4,997
	-----	-----	-----	-----
	51,630	-	51,630	4,997
	=====	=====	=====	=====

4. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Grants	-	182,561	182,561	51,765
	-----	-----	-----	-----
	-	182,561	182,561	51,765
	=====	=====	=====	=====

5. Analysis of Government Grants

No government grants were received in the year.

5. Donated Goods and Services

There were no donated goods and services in the year.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2021

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2020 £
Charitable activities	12,912	123,643	136,555	27,815
Support costs	-	-	-	-
Governance costs	-	-	-	-
	<u>12,912</u>	<u>123,643</u>	<u>136,555</u>	<u>27,815</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total funds 2020 £
Charitable activities	136,555	-	136,555	27,815
	<u>136,555</u>	<u>-</u>	<u>136,555</u>	<u>27,815</u>

Included in charitable activities are:

	Unrestricted	Restricted	Total 2021	Total 2020
Wages and salaries	11,609	20,851	32,460	7,837
Partner payments	-	99,182	99,182	10,394
Office Costs	158	730	888	-
Rent and rates	-	-	-	7,449
Travel	30	2,316	2,346	1,120
Professional Fees	653	155	808	434
Internet and Telephone	-	34	34	31
Utilities	-	375	375	185
Repairs and maintenance	-	-	-	23
Miscellaneous	-	-	-	57
Foreign exchange losses	329	-	329	221
Bank fees	133	-	133	64
	<u>12,912</u>	<u>123,643</u>	<u>136,555</u>	<u>27,815</u>

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2021

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	-	-
	<u> </u>	<u> </u>

The average head count of employees during the year was 0

9. Trustee remuneration and expenses

For the year ended 31 March 2021 consultancy fees were paid to the trustee W Nicora of £nil (2020 - £700).

10. Debtors

	2021	2020
	£	£
Trade debtors	-	-
Prepayments and accrued income	7,541	9,347
Other debtors	-	-
	<u> </u>	<u> </u>
	9,347	9,347
	<u> </u>	<u> </u>

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Deferred Income	39,445	17,504
	<u> </u>	<u> </u>
	39,445	17,504
	<u> </u>	<u> </u>

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2021

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 21
	£	£	£	£	£
Unrestricted fund	27,564	51,630	(12,912)	(230)	66,052
	27,564	51,630	(12,912)	(230)	66,052

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 21
	£	£	£	£	£
Tear Fund	1,544	8,333	(9,869)	(8)	0
Cedar Fund	(161)	8,761	(8,473)	(127)	0
Beirut Explosion Response		58,040	(58,405)	365	0
PSS		39,000	(44,396)		-5,396
CRC		2,500	(2,500)		0
Peace Building Centre		65,927			65,927
	1,383	182,561	(123,643)	230	60,531

Tear fund relates to a project funded by Tear Fund commencing in 2020 for the forgiveness and peace journey. This project concluded in 2021.

Cedar Fund relates to a project funded by cedar fund commencing in 2020 for the Interfaith Forgiveness and Reconciliation Journey. This project concluded in 2021.

Beirut Explosion Response is a new project in 2021 responding to the Beirut explosion crisis. Cedar Fund contributed £38,040 to this fund and Tear Fund contributed £20,000 towards this fund.

The PSS fund is funded by Tear Fund and to provide Psycho-Social Support to vulnerable youth and adults in the Bourj Hammoud area. £78,000 was received by Tear Fund in the year for this project, £38,000 of this has been deferred to 2021/2022. The project continues until September 2021.

CRC is funded by Northern Island Community Relations Council to produce a series of videos surrounding topics of peace and reconciliation.

Peace Building Centre is a capital fund for the purchase of land and construction of a peace building centre in Lebanon. Tear Fund contributed £65,926 to this fund in the year.

The Foundation for Forgiveness and Reconciliation

Registered Charity 1182072

Notes to the Accounts

For the year ended 31 March 2021

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets/ (liabilities)	Total
	£	£	£
Restricted Income Funds:			
Restricted fund	65,927	(5,396)	60,531
	-----	-----	-----
	-	-	-
Unrestricted Income Funds			
Unrestricted fund	6,221	54,435	66,052
Designated fund	-	-	-
	-----	-----	-----
	72,148	54,435	126,583
	-----	-----	-----
	-	-	-
	-----	-----	-----
Total Funds	72,148	28,947	126,583

Foundation for Forgiveness and Reconciliation
Registered Charity 1182072
Independent Examiner's Report on the Accounts
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 6 to 15.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

The company's directors 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.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

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:

- 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.



Louisa Burton ACA
Chartered Accountant
64 Union Road
Portsmouth
PO3 6GF

...05/07/2021.....