



UNHCR

The UN Refugee Agency
United Kingdom for UNHCR

2024 ANNUAL REPORT

Decades after arriving in Panama in 1967 from Colombia, and following UNHCR intervention, Hermelinda was recognised as stateless by the Panamanian State in January 2024, and issued with a state ID, allowing her to finally live without fear and access much-needed services.
© UNHCR/Tito Herrera

Front cover: *Sudanese refugees arriving in the border town of Adre, in Chad, are immediately received by UNHCR and partners so they can receive life-saving emergency assistance. More than 700,000 refugees have fled the violence in Sudan and crossed into Chad since the conflict began in April 2023.* © UNHCR/Andrew McConnell



CONTENTS

- 4 Chair and CEO report
- 5 Message from the High Commissioner
- 6 Our five-year strategy
- 8 Key facts
- 9 Building better futures
- 10 Fundraising overview
 - Individual giving appeals
 - Partnerships and philanthropy
 - Advisory Board
 - Donor impact
 - Special thanks
- 17 Public engagement overview
 - Media and PR
 - Digital communications
 - Campaigns
 - Public events
- 21 People and operations
- 22 Our goals in 2025
- 23 Objectives and purpose
- 24 Financial review
- 29 Principal risks and uncertainties
- 30 Structure, governance and management
- 32 Administrative details
- 33 Statement of Trustees' responsibilities
- 34 Independent auditor's report
- 36 Financial statements



During 2024, UK for UNHCR funded winter relief kits for Ukrainian refugees in Moldova. More than one million refugees and third-country nationals have crossed the border into Moldova since the full-scale invasion of Ukraine in February 2022. While most refugees continued onward, over 123,000 refugees stayed, representing 4% of Moldova's population. CEO Emma Cherniavsky met with refugees in Moldova to find out how UK for UNHCR can continue to support until it is safe for them to return home. © UK for UNHCR/Mark Macdonald

Chair and CEO report

We introduce this Annual Report at a time of funding uncertainty for aid organisations, amidst active conflicts that continue to render it impossible for families to return home. Three quarters of displaced populations are living in the regions most impacted by climate change, adding new complexities – and urgency – to UNHCR's mission.

There is also hope. In Syria, for example, where fragile but green shoots of a potential peace and future stability are evident, with UNHCR and its partners supporting voluntary returns where safe to do so. Facing widespread humanitarian need, we are delivering basic household items, psychological counselling, repairs to damaged homes and replacing lost identity documents.

As this report shows, despite a challenging economic landscape, our donors continue to show enormous generosity in support of UNHCR's critical relief programmes. We are immensely grateful for this solidarity.

In 2024, UK for UNHCR is proud to have funded £15.5 million of humanitarian assistance, protection services and sustainable solutions for refugees worldwide. Here in the UK, we also promoted refugee inclusion through creative public engagement programmes. Across the year, more than 41,000 individuals donated to our appeals and our social media community grew by 46% to 79,000 followers.

Donations and partnerships directly impacted the lives of thousands of displaced people. Our emergency support included Sudan, Ukraine and Lebanon, while our general emergency fund helped UNHCR to respond wherever the need was greatest elsewhere. We also helped displaced people rebuild their lives and communities, through programmes such as midwifery training, education scholarships and climate change resilience.

As we write, more than 120 million people remain displaced by conflict and persecution globally. Furthermore, the majority of refugees are not displaced for weeks or months, but for years.

We cannot allow the world to leave them behind. Instead, we believe in helping refugees and their families regain their self-reliance for the long term.

Increasingly this means the provision of sustainable funding programmes that deliver access to education, inclusion in healthcare and support for livelihoods and employment. UNHCR is uniquely placed to deliver this long-term transformation for refugees – it has global scale and a legal mandate to protect refugees, and is a leader in the international coordination of refugee support.

But UNHCR cannot do this alone...

Securing financial assistance is vital to enable relief programmes to continue in these times of funding uncertainty. And private sector support goes well beyond the financial. It is also sharing expertise, building capacity and collaborating with UNHCR on innovative solutions. It includes advocacy to underscore the importance of financial inclusion and employment for refugees.

We know that providing sustainable, long-term solutions makes for stronger communities and economies, which in turn helps businesses to flourish.

Our work in 2024 would not have been possible without the incredible generosity of our donors and partners and the hard work of UNHCR staff in the UK and across the globe to support refugees. We also thank the many friends who support our appeals and campaigns in the UK, and our staff and Trustees for their hard work and dedication.

We would like to record special thanks to former Trustees Ori Raveh, Mevan Babakar, Garvin Brown and Zarlusht Halaimzai for their contributions to the charity's first five years, who have stepped down following the conclusion of their tenures.

In 2025, UK for UNHCR will build on our learnings and deepen our focus on transformational partnerships, sustainable giving and engaging new audiences. We are resolute in our commitment to deliver long-term solutions that break the cycle of forced displacement and help refugees thrive through self-reliance and inclusion in their host countries. We are also ready to respond to new emergencies, so that UNHCR can continue to support forcibly displaced people, whenever and wherever it is needed.



Charlotte Boyle
Chair of the Board



Emma Cherniavsky
CEO



Message from the High Commissioner

“Responsibility toward refugees is and will remain shared. That principle is core to the Global Compact on Refugees. How we better collectively exercise that responsibility is the issue at stake, especially in an overall context...of more conflicts, less peace, fewer durable solutions and fluctuating humanitarian funding.

“Let me thank once again all our donors for putting their trust in us... Yes, we do need more funding, and more flexible funding, so we can remain agile and responsive to the needs of all forcibly displaced and stateless people equally, without distinction.

“Next year – the year in which UNHCR will observe its 75th birthday – will certainly be another challenging year. I beg you all that we continue to work – together and with humility – to seize every opportunity to find solutions for refugees. To build on the promise of the Summit of the Future. To uphold... the non-political character of humanitarian work.

“And as we do, let us please hold on to hope. The hope that peace will finally come to all those countries where it seems so distant, so impossible... Let us remind ourselves – wars, too, shall end.”

Filippo Grandi, UN High Commissioner for Refugees

Extracts from his address to member states at the Executive Committee, October 2024.



Our five-year strategy

Our vision

A world where every person forced to flee can build a better future.

Our mission

We build solidarity and raise funds for refugees worldwide by:

- Creating a platform for the UK community to take action
- Sharing refugee stories to raise awareness and inspire the UK public
- Building partnerships that mobilise support for refugees.

Our strategic priorities



Partnerships



Sustainability



Engagement



Innovation



Inclusion

As we reach the mid-point of our five-year strategy, we are making good progress.

Our community of supporters continues to grow via our social media channels, public events and engagement programme, and across our fundraising outreach.

During 2024 we evaluated our progress using our own and peer reviewed data, and have summarised our key organisational outcomes on page 8.

Our five-year strategic framework remains that we strive for partnerships with transformative impact, grow sustainably, reach new audiences and innovate.

With the medium-term horizon beset with acute funding shortfalls, our fundraising and partnerships in the UK are vital. Their support will help ensure UNHCR can sustain its support for refugees in the years ahead.

The strategy's long-term outcomes are that by the end of 2026:

- Our supporters donate £27 million a year in sustainable income
- 450,000 supporters are connected to our work through meaningful, measurable engagements
- We are the charity of choice for people in the UK who want to stand with the global refugee cause
- Our team is effective, agile and diverse, and our organisation includes the voices of refugees in all that we do
- We deploy at least 75% of funds raised to support UNHCR's global relief work for refugees and displaced people.

2024 goals in review—highlights

1. Inspire action for refugees through impactful appeals

Our supporters responded generously to winter, Ramadan, Refugee Ribbon and Gifts in Wills appeals, as well as emergency appeals for Sudan and Lebanon.

Page 11

2. Use stories to build empathy and challenge harmful stereotypes

UK for Refugees, our storytelling programme, worked with over 60 refugee storytellers from 20+ countries.

Page 18

3. Boost engagement and connection with supporters

We enabled supporters to send messages to the field, hosted events and grew our social media following to 79,000. We launched our donor Advisory Board, a network of allies who raise funds and support our work.

Page 13

4. Foster staff wellbeing, growth and inclusivity

We continued to learn and adapt with regular training, all-staff away days and a continuing programme of ED&I. We also grew our traineeship programme for refugees more recently arrived in the UK.

Page 22

5. Drive innovation with data-led strategies

With clearly defined goals, proactive steps to enrich our data, continued best practice in data governance and a collective effort to upskill on how to utilise data to best effect, we have delivered strong results for refugees.

Page 14 & 15



Refugee storytellers Eid and Natalia shared their experiences with ITN London News to highlight the work of art, CONGREGATION.
© UK for UNHCR/Mark Macdonald

Key facts in 2024

Global trends*

122.6m people displaced globally by conflict and persecution

85,000 refugees were resettled in the first 6 months of 2024



2.2m displaced people able to return home

71% of refugees are hosted by low and middle income countries

Relief highlights

138 countries and territories where UNHCR is operating

91% of all UNHCR staff based directly in the field, supporting refugees, often in hazardous locations

26 emergency response operations declared by UNHCR

UNHCR distributed



1.4m blankets



251,000 solar lamps



293,000 kitchen sets



529,000 mosquito nets

Education

at primary, secondary and tertiary level



Healthcare

including specialist care such as neonatal and mental health



Livelihoods

through training and social enterprise opportunities



UK for UNHCR support

£15.5m contributed directly to relief operations by UK for UNHCR

41,708 active donors across the UK**



79,000 social media followers



Education, climate change, Refugee Week, winter relief some of the themes highlighted through **UK for UNHCR** public advocacy



Horn of Africa, Ukraine, Afghanistan, Lebanon, Syria examples of relief operations **supported by UK for UNHCR**



*2024 Mid-Year Trends Report (released October 2024)

**Individual donors who have donated at some point throughout 2024

Building better futures

Conservation offers a brighter future for Eneida

Eneida, an internally displaced woman from Colombia, fled her home because of violent clashes among armed groups.

Today, Eneida is part of the “Guardianes del Mangle”, a community initiative focused on mangrove conservation and environmental protection. UNHCR Colombia partners with communities to develop strategies

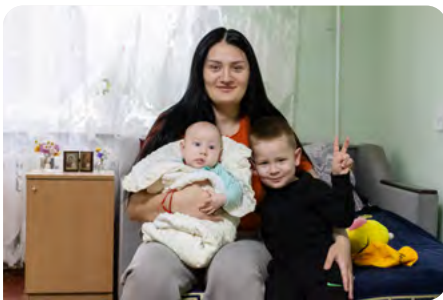
for mangrove restoration, green economic opportunities and safer environments for communities.

“This project has given me a purpose. I’m helping my community and the mangroves. That way, my children will have a brighter future.”



In Colombia, with funding from the UNHCR Innovation Fund, UNHCR supports the “Guardianes del Mangle” initiative. © UNHCR/Marina Calderon

Natalia finds a place of safety with her children



In Moldova, UNHCR funding supports Refugee Accommodation Centres which provide shelter, safety and warmth for Ukrainian refugees like Natalia and her children. © UNHCR/Mark Macdonald

Natalia was on maternity leave when the full-scale invasion of Ukraine began. There were bombs, low-flying planes and sirens. It was frightening for the family, living through blackouts and spending nights in bomb shelters.

The family fled to Moldova and have since found safety at a Refugee Accommodation Centre supported by UNHCR and its

partners. Here, Natalia can care for her children in peace and plan for the future.

“As we crossed into Moldova, there was silence. We descended from the mountains, travelling at night, and I saw the city glowing, with lights everywhere. It was just an indescribable feeling.”

Takido Jean builds his own business

Takido Jean fled conflict in the Central African Republic in 2010 and now lives in the Makpandu Refugee Camp in Yambio. He set up a small carpentry business using basic tools to create chairs and small tables.

Through its livelihood programmes, UNHCR supports refugees like Takido, offering skills training, market access, tools and workshops for small enterprises.

With this support, Takido Jean’s situation has improved significantly.

“Today, I can manufacture a whole chair in a day. Since receiving the tools and access to this workshop, my operations have been transformed.”



In South Sudan, UNHCR supports refugees like Takido Jean through its livelihood programmes. © UNHCR/Reason Moses Runyang



In Kassala state, Sudan, UNHCR is providing patient beds, medicine and hygiene supplies for treatment facilities and training health workers, as part of its cholera prevention and response efforts. © UNHCR/Suliman Fadlallah

Fundraising overview

Our fundraising objective for 2024 was to strengthen and expand our community of supporters who are dedicated to standing with refugees and displaced individuals long-term. We are sincerely grateful to the individuals, companies and foundations whose generosity collectively funded **£15.5 million** of relief programmes around the world this year.

This helped UNHCR teams provide urgent essential aid, shelter and protection to people fleeing conflict worldwide, including in Lebanon, Sudan and Ukraine. The support of our donors also empowered refugees to build self-reliance through access to education, livelihoods and financial services, and to create homes again.

Our fundraising in 2024 was delivered through a variety of programmes, including individual giving, philanthropy and partnerships.

Growth in regular giving supporters

We expanded our community of regular monthly donors who provide year-round, life-changing support to refugees. Their commitment enables UNHCR to respond swiftly and flexibly wherever assistance is needed most around the world.

The Refugee Ribbon appeal

We launched our first ever Refugee Ribbon appeal, inspiring individuals across the UK to demonstrate their solidarity and stand with refugees worldwide by making a donation and wearing our blue ribbons.

Transformational partnerships

We continued to develop long-term partnerships with companies, philanthropists and foundations. These collaborations help refugees in a number of ways - for example providing scholarships for university education, enabling refugee-led innovation, and supporting communities to build climate resilience through access to insurance.

Advisory Board

2024 saw the launch of our Advisory Board, a unique group of individuals who are bringing their collective skills, influence and expertise to mobilise philanthropy and drive meaningful change for refugees.

Engaging supporters

We were pleased to host virtual and in-person opportunities to connect with our supporters and share the impact of their contributions. This included webinars on Yemen and Sudan, as well as a unique collaboration with renowned artist Es Devlin in October. Her art exhibition, *CONGREGATION*, featured 50 Londoners who have experienced forced displacement from their homelands.

The following pages report on the impact of our supporters.

Individual giving appeals

From emergency donations to community fundraising, we are enormously grateful to all those who generously supported our public appeals this year. With their help, UNHCR was able to support refugees and displaced people in 138 countries and territories around the world during 2024. Examples include:



Sudan emergency

In Sudan, close to 12 million people have been displaced since the beginning of the conflict, and famine was confirmed in the North Darfur region in August 2024. Whilst humanitarian efforts remain underfunded in the country, UK for UNHCR contributed over **£800,000** to support the emergency response. We reached supporters via emails, digital marketing and press advertising, with the appeal highlighting the importance of contributions in providing lifesaving aid.



Winter appeal

The appeal raised over **£1.3 million in 2024** and concluded at the end of February 2025, having raised an additional **£0.5 million**. These funds help to provide essentials like a Winter Emergency Kit to displaced families from Syria, Ukraine and Afghanistan. Launched in October, the campaign reached supporters through emails, digital advertising and a virtual gift store, combined with direct mail, press advertising and TV marketing. Public awareness was also raised through PR and media.



Gifts in Wills

During 2024, our Gifts in Wills programme helped new supporters plan to leave the gift of shelter, protection and hope to refugees. We reached supporters by offering free guides and will-writing offers. With their pledges they made a commitment to help ensure there will always be refuge for people forced to flee conflict or persecution.



Community fundraising

Two football clubs from King's College London and Queen Mary University set aside their rivalries for an unforgettable fundraising match in aid of refugees. In their first ever charity match, the clubs sold over 400 tickets and raised **£4,184** for UK for UNHCR. Their passion on the pitch made a real difference off it too.

For further examples, see the map on page 14.

Partnerships and philanthropy

UK for UNHCR's collaboration with visionary philanthropists, businesses and foundations is vital.

With growing numbers of people displaced, these partnerships can be transformative. They help UNHCR to adapt and innovate in the provision of lifesaving assistance and in the pursuit of sustainable solutions in livelihoods, education and climate change. In 2024, our philanthropy and partnership activities raised **£8.6 million** to support refugees.

Humanity Insured

Humanity Insured, an international non-profit backed by the insurance sector, empowers communities to build climate resilience through financial resilience. By leveraging private and philanthropic capital, it aims to unlock insurance protection for 3.6 billion people who live on the climate crisis frontline.

In partnership with UNHCR, it is addressing food insecurity in Malawi's Dzaleka refugee settlement, where reoccurring droughts severely impact both refugees and host communities. The partnership subsidises an innovative drought insurance that allows for rapid access to funding when specific drought conditions are met.

It also supports resilience-building activities around food security and financial literacy interventions. This project aims to strengthen the adaptive capacity and wellbeing of affected communities in forced-displaced settings and build long-term resilience.



Children collect water in the yard of one of the primary schools in Dzaleka camp in Malawi. The camp hosts over 53,000 refugees, mainly from the Democratic Republic of the Congo, followed by Burundi and Rwanda.
© UNHCR/Hélène Caux

Isle of Man Government

With the support of the Isle of Man Government for our Ukraine appeal, UNHCR and partners reached at least 593,258 people with assistance and aid in 2024. This assistance included providing monthly cash grants to vulnerable, displaced families to meet their most urgent needs. UNHCR was also able to support shelter and housing repairs for families whose homes were damaged by shelling and help people rebuild their livelihoods when their careers have been interrupted by the war.

With the full-scale Russian invasion continuing into its third year, the support and solidarity of donors like the Isle of Man Government is increasingly valuable.



When twins Ivan and Vasia arrived with their family at a collective site in Kharkiv city from their home on the frontline, the family were traumatised and had few possessions. UNHCR and its partners provided essential items, such as mattresses, bed linen and dishes, as well as cash assistance.
© UNHCR/Iryna Tymchyshyn

UK for UNHCR Advisory Board



Dr Nitya Mohan Khemka



Nyra Mahmood



Nepheli Rigas



Al-karim Nathoo



Garvin Brown

The charity launched the Advisory Board, the first board of its kind at UK for UNHCR, to provide philanthropists with a platform to maximise their collective impact on the global refugee crisis.

A bold, new philanthropic platform to meet the greatest challenge of our time.

In an era of relentless emergencies and crises without end, there has never been a greater need to move quickly, innovate freely and disrupt the status quo.

In March 2024, UK for UNHCR launched its Advisory Board, a platform for philanthropists to scale strategic investments in UNHCR programmes and pool their expertise and influence to maximise collective impact on the global refugee crisis.

Board members work with UK for UNHCR as strategic partners to identify opportunities for innovative solutions, help shape strategy and position UNHCR for the future.

We extend our thanks to our Advisory Board members for their dedication and commitment to amplifying our collective voice and delivering for refugees, now and in the long-term.

“I am proud to support UNHCR at a crucial time in its history when it is building the case for the inclusion of refugees and displaced people. This forward-looking area of programming is bold, ambitious and working towards systemic change. It offers unparalleled opportunity for philanthropists and companies to have an impact on some of the world’s most pressing challenges, with measurable, long-term results.”

Al-karim Nathoo, CEO 4C Group
and Advisory Board member

Saïd Foundation

Thanks to the generosity of the Saïd Foundation, 12,197 Syrian refugee families in North Lebanon received cash payments during Ramadan 2024.

The Foundation’s support offered a lifeline to those living in one of the most deprived parts of the country, an area which was the first to receive Syrian refugees in 2011. Cash assistance offers a dignified form of aid, providing security and comfort, and empowering families to spend according to their priorities.

Through the Foundation’s dedicated commitment, refugees were able to feed their families, pay for rent, and purchase toiletries and medicine, giving families hope during Ramadan.



The daughters of Syrian refugee Ibtissam Mohammad Ali stand in the courtyard of the tent that has been their home in Al Qaa, Lebanon, since their family fled the conflict in Raqqa, Syria.

© UNHCR/Ximena Borrazas

Donor impact

The generosity of donors and partners during 2024 helped UNHCR deliver both emergency relief and longer-term solutions, such as health, education and sustainable livelihoods for displaced people, and to continue advocating for refugees at local, national and international levels.

Edinburgh, Bradford and London - To support public advocacy for refugee rights, we hosted pop-up cafes during Refugee Week in June. 'Tea & talks' events for the public were led by refugee storytellers from Afghanistan, Bangladesh, East Africa, Syria and Ukraine. They shared their favourite tea recipes that reminded them of home and their personal stories of displacement.



Ukraine - Since the onset of Russia's full-scale invasion of Ukraine in 2022, the Constance Travis Charitable Trust has supported UNHCR's efforts to deliver essential relief. In 2024, this ongoing partnership helped ensure UNHCR teams remained active in Ukraine and surrounding countries, providing shelter, legal aid, cash assistance and protection.



Sudan - Long-term UNHCR supporter, GSK, responded to our Sudan Emergency Appeal, strengthening efforts to address the severe impact of conflict, famine and health crises in the country.

Their contribution exemplifies vital backing for protracted crises, helping alleviate suffering and bridging critical funding gaps in one of UNHCR's most underfunded emergencies.



Ethiopia - Continuing a partnership that began in the 1980s, the Band Aid Charitable Trust committed once again to supporting refugees and host communities across Ethiopia. Their generosity helped deliver water, sanitation and hygiene across the country, as well as shelter in the Ura refugee site, Benishangul-Gumuz region.





Romania - Unilever's support for UNHCR's livelihood programmes helped Ukrainian refugees achieve socio-economic inclusion through tailored language and employment assistance. By addressing key barriers to self-reliance, this partnership is alleviating pressure on strained resources and fostering long-term resilience in one of UNHCR's critical response areas.



Lebanon - In October, UK for UNHCR launched its Lebanon Emergency Appeal in response to an escalation of conflict that resulted in mass displacement across the country. Thanks to donor generosity, the appeal funded **£500,927** of relief for displaced families, including emergency shelter and medicine.



Afghanistan - Fondation CHANEL's support for UNHCR's midwifery training programme in Afghanistan enhances access to livelihoods for Afghan women and girls. Midwifery training improves women's access to the healthcare they need, improving maternal and infant health and creating a supportive environment where women can preserve their livelihoods.



Bangladesh - UK for UNHCR contributed **£4.8 million** to UNHCR's emergency response fund, which supports operations where the need is greatest. When catastrophic floods hit Bangladesh, UNHCR rushed humanitarian relief items from its refugee stockpiles to help those affected, including people in Cox's Bazar where nearly one million Rohingya refugees live alongside their host communities.



Yemen - In March, our annual Born Connected Ramadan appeal strengthened connections between Muslims in the UK and displaced families across the world, raising funds to help refugees in countries including **Yemen, Syria and Sudan**. The appeal raised **£164,000** to provide relief such as cash assistance.

Special thanks

Thank you to the following partners and their staff for their major support:



We would also like to thank the following for their support:

Our corporate supporters

Adyen
Deloitte

GSK
Squarepoint Foundation

Philanthropic partners

Garvin Brown and Steffanie Diamond Brown
Fayyaz and Sarah Chaudhri
In Memory of Pauline Connell
Nyra Mahmood
Dr Nitya Mohan Khemka
Al-karim Nathoo (4C Group)
Nepheli Rigas
Chris Rokos
The Borrowes Charitable Trust
The Bryan Guinness Charitable Trust
The Caroline Higgitt Charitable Trust
C.B. & H.H. Taylor 1984 Trust
Constance Travis Charitable Trust

EA Foundation
Euro Quality Foundation
Hope Health Action and Edesia Nutrition
Isle of Man Government
The Lucid Foundation
Marist Sisters
The Masonic Charitable Foundation
ShareGift / The Orr Mackintosh Foundation
States of Guernsey
Stelios Philanthropic Foundation
William Arthur Rudd Memorial Trust

We also thank WeWork for generously continuing to donate office space to support the charity throughout the year.

Public engagement overview



During Refugee Week in June, the charity ran a public engagement campaign which highlighted the stories of six people with lived experience of forced displacement. © UK for UNHCR/Robert Perry/Pinpep

The charity delivered public engagement activity throughout the year to raise awareness of global refugee issues and mobilise solidarity.

Our public communications also work to promote inclusion by providing a platform for the stories of refugees and the communities who support them.

Campaigns and PR

Our campaigns engaged new audiences across the UK and encouraged them to take action. They were delivered through earned media generation, high-profile support and social media activities.

UK for Refugees

Our storyteller programme, UK for Refugees, grew to over 60 refugee storytellers who support our work through advocacy and events. Coming from more than 20 countries, their voices and experiences are central to our public engagement and they are highly valued volunteers. We also work to offer media opportunities and networking, and showcase storytellers' own businesses and organisations to as many as possible.

Website and social media growth

Our digital channels continue to support fundraising, raise awareness of emergencies and provide a platform for displaced people to share their experiences. During 2024, our digital visibility increased as a result of SEO-optimisation work for emergencies and campaigns.



Our social platforms offered a digital space where people could express their solidarity for refugees. They also helped us proactively counter mis- and disinformation and engage with philanthropists.

We worked with high-profile digital influencers, and highlights included a collaboration with England Lioness and Chelsea footballer Lucy Bronze. She helped us reach her 800,000+ Instagram followers. A collaboration with influencer Dalia Wain generated 12,000+ views of a story to promote UNHCR's partnership with Uniqlo, and partnering with WOMAN POST raised awareness about the ongoing challenges faced by women and girls in Afghanistan.

Content co-curation

We continue to strive for co-authorship, working with refugees to produce content for our work. This included high-profile supporters, filmmakers and photographers with lived experience of displacement.

2024 engagement highlights

-  **79,000** social media followers (2023: 54,000)
-  **58.6m** social media impressions
-  **333,000** individual users visited our website*
-  **152** online editorial placements
-  **590** editorial broadcast interviews and clips

*Data source: GA4 – as with all GA4 data, this metric is an approximation.

"I enjoyed sharing my story as a way of giving back to UNHCR. After the event, I had meaningful conversations with people who shared that my story inspired them to consider becoming supporters of UNHCR."



Kana Josée, author, entrepreneur, humanitarian and former refugee.



Co-authors of CONGREGATION view the art installation during the preview evening at St Mary le Strand church, London. © Daniel Devlin

CONGREGATION

UK for UNHCR was proud to partner with artist Es Devlin in the creation of her major art installation *CONGREGATION*. The audiovisual experience featured large-scale portraits of 50 Londoners who have experienced forced displacement, each sharing their personal stories to help create the artwork.

The installation was free and open to the public for a week in a central London church, with choral performances each evening.

Nearly 5,000 visitors came to 161 shows and were supported by volunteer stewards from UK for UNHCR, our corporate partners, King's College London and the church. Together they contributed 388 volunteer hours.

The project generated more than 15,500 visits to our website and we produced short films and photography for social media which secured 2,000 new followers and 6,000 engagements. Video content captured on the preview night resulted in 50,000 video views on Instagram and media coverage included *BBC Radio 4 Women's Hour*, *Financial Times* (print and online) and *The Economist*, as well as arts magazines.

Somerset House

Nearly 8,000 visitors visited *FACE to FACE: 50 Encounters with Strangers*, the second iteration of *CONGREGATION*. It was free, open to the public and ran for nearly two months at Somerset House, London. We held a private view, *ITN London News* interviewed Es and co-authors Eid and Natalia and our vice-chair of Trustees, Trinh Tu, featured in *Metro*.

We are enormously grateful to Es Devlin, her team, the co-authors and the many partners who helped make this project possible.

CONGREGATION preview

Over 600 guests were invited to the private preview evening including co-authors, their friends and family, supporters, VIPs and celebrities including actor and UNHCR Goodwill Ambassador Cate Blanchett. There were choir performances, speeches from Es Devlin and the Mayor of London, Sadiq Khan, and a drinks reception.



Actor and UNHCR Goodwill Ambassador Cate Blanchett at CONGREGATION with poet, UNHCR high-profile supporter and co-author JJ Bola.

"It's a love story from London and a love story to London."

Sadiq Khan, Mayor of London



Storyteller Hessam speaking at the Cuppa Hope pop-up café in London during Refugee Week 2024. © UK for UNHCR/Pinpep

Sharing a Cuppa Hope

To mark Refugee Week, we launched the Cuppa Hope campaign. This included six pop-up café events in three cities, working with refugees from our lived experience Storyteller programme from Afghanistan, Bangladesh, East Africa, Syria and Ukraine. The storytellers hosted Tea & Talks at cafes in Edinburgh, Bradford and London, for members of the public, media and social media influencers. Hosts shared favourite tea recipes which remind them of home and the campaign continued online with recipes, videos and recipe cards. Crucially the campaign opened up conversations about what it means to be forced to flee war and persecution, and rebuild your life in the UK. Cuppa Hope generated over 170 media placements in national and regional media and drove 4,400 visits to the website.

Polling of 1,000 people before and after they interacted with the campaign reported a 13% positive swing in sympathy for refugees and the campaign was shortlisted for the UK PRCA Awards 2024 for Best Diversity and Inclusion campaign.

“Strangers can become friends over a shared cup, the tea acting as a bridge that spans differences and fosters understanding.”



William, campaign storyteller and writer from Bangladesh who sought refuge in the UK in 2012.

1,000 days of war against Ukraine

In November, to mark 1,000 days since Russia’s full-scale invasion of Ukraine, our CEO Emma Cherniavsky visited Moldova to meet with Ukrainian refugees and discuss the ongoing humanitarian needs. Following Emma’s return to the UK, we delivered media briefings which secured 480 pieces of online and broadcast coverage with UK media to advocate for those still displaced by the war and call for donations to our winter appeal.



Refugee storyteller Alexandra, and Emma Cherniavsky UK for UNHCR CEO, speaking to Kay Burley on Sky News.



Emma Cherniavsky visited one of several support hubs provided by UNHCR and its partners in Moldova. © UK for UNHCR/Mark Macdonald

Public events programme



"Hearing about specific work on the ground provides hope that solutions are possible."

UK for UNHCR supporter

From left to right: Lydia Piddock, Director of Strategy and Growth at UK for UNHCR, Shirin Pakfar, Chief of Private Partnerships and Philanthropy at UNHCR, and Zarlasht Halaimzai, UK for UNHCR Trustee and Founder of Amna, discuss how women are disproportionately affected by humanitarian emergencies on International Women's Day. © UK for UNHCR

In support of our mission to be a platform for refugee voices and to engage the public to build more solidarity for refugees, we held a wide variety of events during 2024. Some of the highlights included:

Corporate partner engagement

Refugee storyteller Eid shared his personal story of fleeing Syria and rebuilding his life in the UK with corporate partners Adyen and CAF. Originally from Damascus, Eid educated audiences about UNHCR and how valuable the support of our partners can be in helping those seeking safety.

Behind the Headlines webinars

Our webinar series offers supporters exclusive insights into UNHCR's work. The UNHCR team in Yemen shared their first-hand experiences from one of the world's worst humanitarian crises and our colleagues from Sudan described how famine and flooding are further impacting people displaced by the conflict.

UK for UNHCR Iftar

With Advisory Board member Nyra Mahmood we hosted an Iftar during Ramadan. Guests were joined by Razan Alsous, a Syrian refugee and Founder of Yorkshire Dama Cheese, and Khaled Khalifa, Senior Advisor and UNHCR Representative to Gulf Cooperation Countries, who explained how UNHCR's cash assistance programme supports displaced families in Yemen.

International Women's Day breakfast

Zarlasht Halaimzai, Shirin Pakfar and Lydia Piddock joined guests to discuss how women are disproportionately affected by humanitarian emergencies and pay tribute to those who risk their lives to serve on the frontline.

Interfaith afternoon tea

Guest speakers, including refugees and supporters, shared their personal journeys and relationships with faith, followed by discussions which revealed the strength of community when people come together with compassion and understanding.

From our CEO

From keynote speeches to podcasts, UK for UNHCR CEO Emma Cherniavsky shared our vision with thousands of people. Highlights included joining panels at the London Business School and Migrant Futures and speaking at an event hosted by McDermott Will & Emery about humanitarian finance, as well as two events hosted by Adyen on financial inclusion.

Film screening

In September we hosted a screening of *Nezouh* directed by Soudade Kaadan, as part of the Barbican's Senior Community Screening programme. The film offered a powerful perspective on the Syrian conflict and was followed by a Q&A.

People and operations



Our organisation is made up of compassionate and highly motivated staff who believe that every person fleeing conflict and persecution should be able to build a better future. © UK for UNHCR

In 2024, UK for UNHCR continued to strengthen expertise and capacity in areas such as fundraising, finance and communications. We expanded our senior management team with a dedicated Director of People, to guide our strategic vision for our people and culture, and to respond to the growing need for in-house HR support.

Diverse and inclusive culture

Equality, diversity and inclusion (ED&I) are at the heart of our values and we launched our ED&I Collective in 2024 to ensure all staff were involved in learning, communicating and engaging in ED&I topics. Initiatives included all staff training on microaggressions and race, updating the website to deliver enhanced accessibility functionality, and conducting our third annual ED&I survey. We also celebrated key events such as Black History Month, LGBTQ+ History Month, Refugee Week and our annual staff Iftar, and expanded our ED&I mentorship scheme.

Lived experience representation

The charity proactively encourages applicants with lived experience in all jobs advertised and has staff and Trustees who have experienced displacement due to conflict or persecution. UK for UNHCR also runs a six-month work placement programme to help refugees integrate into the UK work context. In April 2024, our second trainee secured a permanent position in the finance team and we welcomed our third work placement, who completed a traineeship in Digital Communications. The charity also includes former refugees in its supplier relationships, such as freelance photographers and filmmakers.

Staff engagement and feedback

We continued to use our engagement platform WeThrive and invited all staff to complete an annual Employee Engagement survey and an annual Diversity and Inclusion Survey. The results and follow up actions were reported back to staff. Both surveys reported strong levels of staff engagement, which the

charity continues to work hard to foster.

As part of our commitment to encourage an open culture, where giving and receiving constructive feedback is the norm, we continued to roll out 360 appraisals, this time for team leads. All staff were also invited to contribute to the CEO's annual appraisal.

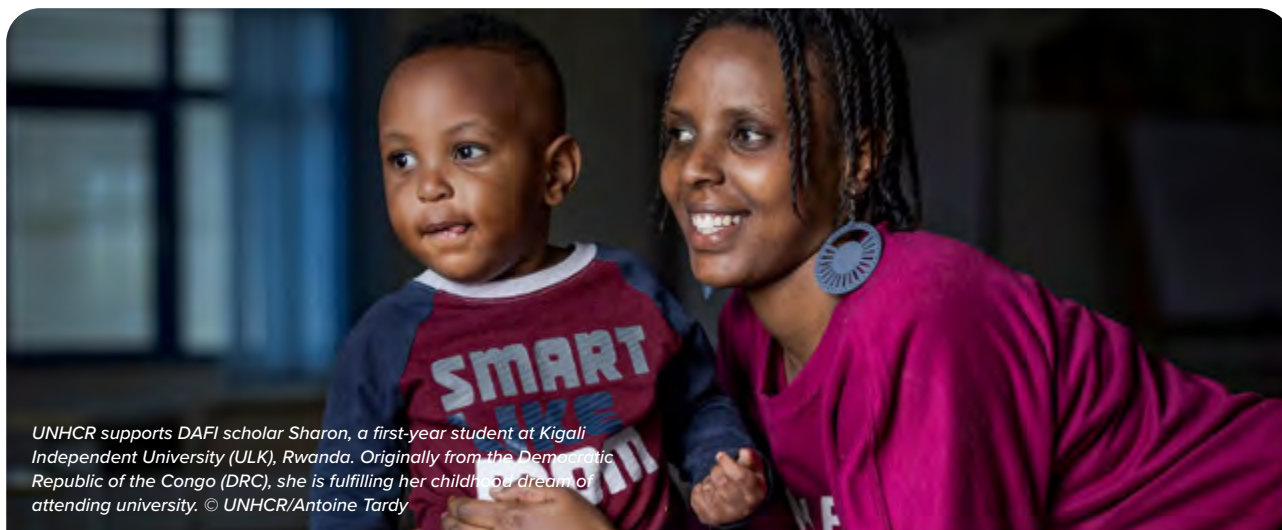
We dedicated our all-staff weekly meeting to staff welfare after the disturbing UK riots in August and followed up with a pulse survey with an offer of further support.

Training and development

Career development included mentoring, training courses and cyber security refresher training for all staff, and the Employee Handbook was updated.

We hosted socials and away days, with refugee speakers and other guests to inspire staff and connect them to our cause. Staff also joined UNHCR's skill-share sessions, which connect our teams with their peers around the world to share learnings.

Our goals in 2025



UNHCR supports DAFI scholar Sharon, a first-year student at Kigali Independent University (ULK), Rwanda. Originally from the Democratic Republic of the Congo (DRC), she is fulfilling her childhood dream of attending university. © UNHCR/Antoine Tardy

With global conflict and displacement intensifying, humanitarian needs remain high, while uncertainty around aid funding is a significant concern.

The cost-of-living crisis continues to create challenges in the UK and around the world. For charities and UNHCR, the cost of fundraising and delivering humanitarian relief has increased, while vulnerable displaced people continue to grapple with rising prices of essentials such as food, medicine and fuel.

As a fundraising organisation, our challenge is to build our market share in a very competitive space amidst domestic economic uncertainty. At the same time, we are inspired and driven by the incredible generosity and commitment of our partners and donors, and the extraordinary compassion and solidarity of the UK public towards refugees.

Our fundraising priorities will continue to support the most pressing and underfunded programmes. This includes annual and multi-year funding commitments in areas such as:



Emergency response



Climate impact mitigation



Education



Supporting the most vulnerable refugees, including those with disabilities and health conditions



Resettlement support

In 2025, we will focus on the following to fulfil our mission to support refugees worldwide:

- 1. Sustainable income** – recruit supporters loyal to the cause who become regular donors to ensure UNHCR can respond whenever needed
- 2. Long-term solutions** – deliver partnerships and innovation that help break the cycle of long-term displacement
- 3. Emergency support** – maintain preparedness to help UNHCR respond to emergencies

4. Public advocacy – raise public awareness of global refugee crises and promote inclusion for people who have been displaced

5. People and skills – continue to foster an inclusive and supportive work culture, with professional development to help every role reach its potential

6. Productivity and collaboration – with the data and expertise in place, facilitate even closer collaboration between teams to drive growth.

Objectives and purpose



UNHCR provided core relief items to hundreds of refugees in Kakuma refugee camp, Kenya, who were displaced by heavy rains. Adau, Priscilla and Rebecca received essential items including mosquito nets, mats and kitchen sets. © UNHCR/Eric Bakuli

Our activities

We fundraise across multiple channels, including direct marketing, digital, community fundraising, corporates, trusts, foundations and other philanthropists. Our impact reporting demonstrates how donations help beneficiaries. We raise solidarity and awareness through media and PR, social media, high-profile supporters, events, campaigns and partnerships.

Charitable objects

UK for UNHCR's charitable objects as defined by its Constitution, are as follows:

- i) The relief of refugees, asylum seekers, internally displaced persons and stateless persons by raising funds in the United Kingdom in support of UNHCR's (United Nations High Commissioner for Refugees) protection and assistance programmes, as are regarded as charitable under English law.
- ii) The advancement of education and the awareness of the public in general about the situation and needs of refugees, asylum seekers, internally displaced persons and stateless persons worldwide.
- iii) The promotion of social inclusion for the public benefit, in the UK and worldwide, by preventing refugees, asylum seekers, internally displaced persons and stateless persons from becoming socially excluded and by relieving the needs of those refugees, asylum seekers, internally displaced persons and stateless persons who are socially excluded and assisting them to integrate into society.

Public benefit

The Trustees confirm that they have complied with the duty outlined in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit.' This guidance addresses the need for all charities' aims to be, demonstrably, for the public benefit. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Volunteers

The charity is grateful to the Trustees, who offer their time and support voluntarily, and to the volunteers who supported the charity at public events during the year.

Accreditations

UK for UNHCR is a member of the Fundraising Regulator and signatory to its Code of Conduct. It is also a member of the Institute of Fundraising and the National Council for Voluntary Organisations. The charity is also registered with the Information Commissioner's Office.



Structural overview, risk management and financial reports

Financial review

We spent £25 million in pursuit of our vision: to build a better future for people fleeing conflict and persecution.

Financial overview

UK for UNHCR raised a total income of £25.5 million in 2024 (2023: £30.7 million). In 2023, we received significant support towards our emergency campaign to help those affected by the highly destructive earthquakes in Türkiye–Syria which increased our income for that year.

A summary of our financial performance in the year is tabled below.

	2024 £'000	2023 £'000
Gross income	25,532	30,729
Expenditure on raising funds	8,171	7,256
Net income available for charitable application	17,361	23,473
Expenditure on charitable activities	17,158	19,757
Net income	203	3,716

How we spent our money

Total resources expended during the year were £25.3 million. Our spend on charitable activities was £17.2 million, a decrease of £2.6 million compared to 2023. A large part of our mission is responding to global emergencies. As mentioned previously, in 2023, the destructive earthquake in Türkiye–Syria meant our income and spend for the year were higher than planned.

In 2024, UK for UNHCR granted £15.5 million to UNHCR, supporting displaced people with urgent relief during emergencies, as well access to education, healthcare and livelihoods. Included within this grant award was £1.6 million from our designated reserves, funding underfunded emergencies, refugee education, resettlement and climate-related emergencies. More details of these grants can be found in note 14 of the accounts in page 47.

We spent a total of £8.2 million on activity to raise funds, an increase of £0.9 million to 2023. The majority of this spend was focused on activity to generate funds in year, with the balance spent on attracting supporters who will donate to the charity over the long-term. As a relatively young organisation, we are still investing to ensure UK

for UNHCR is an organisation built for the future and we are able to evolve and respond to changes in the environment that we operate in. Over the past four years, UK for UNHCR has spent an average 19 pence to raise the next pound. It is our ambition to continue to reduce the cost of fundraising and, to this end, we continue investing in our digital capabilities and in securing high-value, multi-year partnerships to maximise the return on our fundraising spend.

Support costs

Support costs include Finance, Human Resources and Technology teams, as well as Governance and Facilities. Support costs were £1.0 million and were broadly in line with our spend last year. We continue to invest in adding capacity and resilience in support functions as we invest in UK for UNHCR to ensure we are an organisation built for the future and we are able to better respond to changes in areas such as Technology, Governance, and Compliance.

How we raised funds

When raising funds to support our mission, we strive to meet best practice standards as defined by regulators and we want our supporters to know that we are fundraising responsibly. Total incoming resources for the year were £25.5 million (2023: £30.7 million). Of this, £6.0 million was a grant from UNHCR. In raising funds, we rely on voluntary donations and grants from individuals, trusts, and corporates. Our income target for 2024 of £27 million was reflective of our ambitions to support those we serve. With the enormous generosity of our supporters and partners, we were able to raise a total of £25.5 million, £5.1 million (or 17%) lower than we planned at the start of the year. The fundraising environment remains challenging and despite the reduction in inflation rates during the year, many of our supporters are still facing pressure to their personal budgets resulting in a reduced donations. Donations from individuals totalled £11.2 million. We also secured donations from corporates of £5 million and trusts contributed £2.1 million towards a range of activities. Additionally, corporates contributed £0.6 million of gifts in kind.

Reserves policy

At the end of the year, our total funds stood at £17.4 million of which £0.4 million related to restricted funds, with unrestricted funds making up the majority at £17.1 million.

Trustees recognise the need to hold sufficient free reserves to ensure the protection of our core activities in the event of income shortfall, and to allow balanced long-term strategic planning. Free reserves available for use by UK for UNHCR are those that are readily realisable, less funds whose use is restricted or has been designated for particular purposes.

The Trustees have set a target range for free reserves on a risk-based approach to provide some protection on any unforeseen decrease to our fundraising income and to provide sufficient working capital for the organisation.

The approach recognises that most of the charity's income comes from voluntary donations which are uncertain.

During the year, the Finance, Audit and Risk Committee reviewed both the methodology and the calculation of target reserves and recommended a target range of £4.5 million to £5.4 million. This range was approved by the Board of Trustees on 9 December 2024. Given the challenging and uncertain economic outlook, Trustees have since increased the Charity's minimum reserves range to between £6.3 million to £8.2 million.

At the beginning of the year, Trustees set a small unrestricted deficit target for 2024 of £0.2 million, denoting the Charity's commitment of spending reserves in a responsible manner. Thanks to the continued support for our emergency appeals and unbudgeted in-kind contributions, our unrestricted deficit for the year was £0.1 million. This resulted in a small decrease in our unrestricted reserves at year-end, which now stands at £17.1 million. This is above the upper limit set by Trustees.

Trustees are committed to ensuring that the surplus reserves are spent in a considered manner, taking into account both the short-term and longer-term needs of the organisation and those we serve. To this end, Trustees have designated £7.2 million of free reserves in previous years. Of this, £2.5 million was designated as a Development Fund in 2022 to support future growth. At the start of 2024, the value of this fund stood at £2.3 million. During the year, calls on the Development fund totalled £0.4 million. In 2023, Trustees further designated £4.7 million as a Growth Fund, aimed at supporting additional relief programmes across a number of thematic areas. During the year, calls on the Growth fund totalled £1.6 million. The designated funds are expected to be fully drawn down by 2026.

Trustees have set up a deficit budget for 2025 and the assumptions made in the budget reflect the challenging fundraising climate. Deficit budgets have also been provisionally agreed by Trustees for the following two years. This, together with the investments through our designated funds, will see our reserves position fall in line with our minimum reserves requirement by the end of 2027.

Going concern

We have set out above a review of our financial performance and our reserves position. Whilst Trustees are cognisant of the current economic outlook and the challenging fundraising environment, they are confident that we have adequate financial resources and are therefore well placed to manage business risks. Our planning process has been enhanced to include scenario planning of the charity's income and expenditure and levels of reserves. The financial projections have taken into consideration the current economic climate and its potential impact on our income generating activities and our planned expenditure. We have also strengthened our forecasting process, including stress testing our assumptions and an increased focus on cash flow management.

As a national partner to a United Nations agency, UK for UNHCR also has access to investment in the form of an annual grant, which supports its activity and the growth of its fundraising programmes for refugees. The relationship between UNHCR and the charity is long-term in nature, with a multi-year partnership agreement in place. The strong performance of fundraising across all channels in 2024 is indicative of high levels of current donor support and future potential in the UK for our cause. Building on this momentum, UNHCR has confirmed a minimum grant of £5.6 million to support the charity's operational and fundraising activity in 2025.

Considering the above, Trustees believe that UK for UNHCR is well placed to manage the business risks it faces with sufficient levels of reserves and a good cash flow. The Trustees therefore have reasonable expectation that we have sufficient resources to continue operations for the foreseeable future and believe that there are no material uncertainties that call into doubt our ability to continue as a going concern.

Principle risks and uncertainties

UK for UNHCR has an organisation-wide risk management process for identifying the risks to the charity and developing appropriate risk mitigation plans. The Board has the ultimate responsibility for the management of risk. The Board is supported in these duties by the Finance, Audit and Risk Committee, who scrutinise the internal control environment, policies and procedures to ensure risks are appropriately mitigated. Organisational risks are ranked by the likelihood of occurrence and potential impact on the organisation.

The Finance, Audit and Risk Committee reviews the full risk register with a deep-dive into significant risks at each meeting, along with mitigation plans and any additional controls to reduce the risk further. The day-to-day risk management is led by the Senior Leadership

Team and forms an integral part of planning processes at departmental and strategic levels. The full risk register is reviewed by the Board twice a year.

The Board recognises that it is necessary to accept that not all risks can be fully mitigated against, particularly those that fall beyond UK for UNHCR's control. However, the Senior Management Team actively monitor and manage such risks to provide reasonable, but not absolute assurance that we are protected. Trustees are satisfied that all risks are appropriately managed and mitigated.

UK for UNHCR proactively manages risk in several categories. The key risks and uncertainty facing UK for UNHCR are set out in the following table.

Risk	Mitigation
<p>The economic and political situation could impact on our supporters and funders, resulting in substantially reduced income in the short- to medium-term. This could potentially affect our ability to deliver planned activity.</p> <p>Furthermore, sustained high inflation levels within the programmes we fund may reduce the scale of operations underway.</p>	<p>The Board approves a comprehensive annual plan and budget for UK for UNHCR and ensures that our financial planning reflects significant external changes.</p> <p>The Board and its committees also review financial performance against objectives set in our annual plans. This includes greater scrutiny of our income streams, as well as tailoring campaigns that take into account the lower disposable income of supporters.</p> <p>We are also strengthening our forecasting capabilities and cash flow management processes with an increased focus on embedding rolling financial forecasts.</p> <p>Furthermore, the charity has a healthy reserves position which will provide resilience and allow balanced long-term strategic planning.</p>
<p>The outlook for refugees globally continues to deteriorate. The increase in global conflicts combined with an uncertain political environment can lead to polarisation, while misinformation and disinformation around refugees can influence public discussions and opinion adversely.</p>	<p>A major focus of our mission is to build solidarity by sharing refugee stories to raise awareness and inspire the UK public by creating a platform for the UK community to take action. Our campaigns help create empathy and understanding of what it means to be forced to flee your home by ensuring lived experience voices are heard. We continue to ensure that our content is accurate and accessible, and we respond with facts when misinformation arises on our platforms, without amplifying it. We run awareness and public education campaigns, and provide training to staff to ensure we communicate clearly, drawing from UN-verified data, and adhere to UNHCR's humanitarian principles of impartiality and neutrality.</p>

The increased threat and sophistication of cybercrime including phishing, malware and ransomware attempts could impact on our systems, data, finances or reputation.

A failure in our safeguarding practice could contribute to the harming of vulnerable individuals. If we do not maintain robust safeguarding policies and procedures, this could result in failure to uncover bullying, sexual exploitation or abuse.

We take the security of our data seriously and have good measures in place. We have enhanced our security measures and meet Cyber Essentials criteria defined by the Government.

We deliver regular fraud and cybersecurity awareness training to all staff. We also undertake regular reviews of systems, processes and technology to ensure they are fit for purpose. This is a continual process as we build a culture of cybersecurity awareness across all activities.

Protecting the safety and dignity of our staff, supporters and anyone who engages with us is central to the charity's values. Like our implementing partner, UNHCR, the charity has zero tolerance for all forms of bullying, harassment and abuse.

Both the charity and UNHCR have robust safeguarding policies and complaints procedures that are clearly signposted to internal and external audiences.

All new charity staff complete a United Nations safeguarding training module and group training is periodically hosted to provide additional information on the UK regulatory framework and operating context. The charity's staff handbook includes policies on grievances relating to harassment and bullying, as well as how to raise concerns about the safety of vulnerable people, including children, whether in the UK or overseas.

UNHCR staff are all signatories to a Code of Conduct that goes beyond national laws and has additional special measures for protection from sexual exploitation and sexual abuse. Furthermore, UNHCR has dedicated staff in every operation globally who are responsible for safeguarding and ensuring beneficiaries and staff can come forward with any concerns. All allegations of sexual harassment and abuse are referred by UNHCR to the Inspector General's Office to ensure an independent investigation can be carried out.

Explicit consent is always gained from the subjects of case study photography and materials that the charity uses. For any materials relating to children, a parent or guardian must provide consent.

The charity also has a designated Safeguarding Lead appointed within the senior management team and on the Board of Trustees.

Failure to attract, recruit, develop and retain people with the relevant skills and expertise could result in the loss of institutional knowledge and impact on the delivery of strategy.

The charity strives to provide a positive, inclusive and professional culture where staff feel supported and motivated by their work for the refugee cause. We carry out regular staff engagement surveys with follow-up action plans. Our remuneration policy is reviewed annually with biennial benchmarking of all staff salaries.

We also invest in staff wellbeing, including an employee care programme with free counselling and support services, and creating headspace for all staff through proactive management of workplans and capacity building.

We have a structured induction programme for all new staff with clear objectives to help guide their work, training and personal development.

In late 2024, we recruited for a newly created post, Director of People, to lead a new People & Skills strategy for the next stage of the charity's development.

Failure to comply with legal and regulatory responsibilities could result in regulatory censure, loss of trust, financial impact and damage to the reputational status of the charity.

We have a programme of continuous review of compliance frameworks including review of policies and procedures. The charity receives professional legal advice from its principal legal advisors to help inform decisions, risk management and regulatory compliance. The Board also receives independent third-party assurances on data, technology and cybersecurity.

Structure, governance and management

Structure and related parties

United Kingdom for UNHCR is registered charity 1183415 (England & Wales) and constituted as a charitable incorporated organisation (CIO). It is the official charity partner in the United Kingdom for the United Nations High Commissioner for Refugees (UNHCR).

UNHCR, also known as the UN Refugee Agency, is a global humanitarian agency governed by the UN General Assembly and headquartered in Geneva, Switzerland. The agency was established in 1950 and is the custodian of the 1951 Refugee Convention. It is the lead global agency mandated to safeguard the rights and wellbeing of forcibly displaced and stateless people.

UNHCR maintains a formal Representative Office in the UK, responsible for UNHCR's policy work and UK government relations relating to asylum seeking and resettlement in the United Kingdom.

The relationship between UK for UNHCR and UNHCR is governed by a 'Recognition Agreement', which sets out the terms for collaboration between the two independent organisations in support of the charity's beneficiaries and purposes. This agreement also confirms UK for UNHCR's appointment as UNHCR's sole charity partner in this country.

UK for UNHCR is one of several independent charity members in UNHCR's global fundraising network, which includes other national charity partners in the United States, Japan, Australia, New Zealand, Spain, Portugal, Germany, Sweden, Switzerland and Argentina.

UK for UNHCR contributes funds to global humanitarian relief operations delivered by UNHCR, in order to support forcibly displaced and stateless people in line with the charity's objects.

Trustees and governance

The organisation is governed by its Constitution and its only voting members are the charity's Trustees, who make up the charity's Board. The charity's Constitution requires there to be a minimum of three and a maximum of 12 Trustees. In 2024, Ori Raveh, Mevan Babakar and Zarlisht Halaimzai stepped down from the Board of Trustees as their tenures concluded, while new Trustees appointed were Sohail Ali and Jon Williams. The Board also appointed its first Vice-Chair, Trinh Tu. See page 40 for a full list of Trustees and appointment dates.

The Board is responsible for ensuring that UK for UNHCR's vision, mission and activities support its charitable objects for the benefit of forcibly displaced and stateless people.

The Board receives advice and information during its regular meetings with the CEO and other senior leadership team members. In 2024, the Board convened four formal meetings, which were also attended by the senior management team, as well as additional meetings with UNHCR executives. These meetings help Trustees to review the performance, financial health and regulatory compliance of UK for UNHCR.

The Board is supported by a Finance, Audit and Risk Committee, a Remuneration Committee and a Nominations Committee. All sub-committees operate under terms of reference set by the Board and report on their meetings to the subsequent Board meeting. The Finance, Audit and Risk Committee met four times in 2024. The Remuneration Committee met once and the Nominations Committee met twice during the same period.

All Trustees receive no remuneration other than for expenses incurred as Trustees. Trustee indemnity insurance is in place for the protection of the Trustees.

Trustee appointments and tenure

The Board operates a Nominations Committee to lead the process for Board appointments. In selecting individuals for appointment as charity Trustees, the charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of UK for UNHCR. A Trustee may be appointed or reappointed by a resolution passed at a properly convened meeting of the charity Trustees. The Trustee terms are as follows:

- Every Trustee shall be appointed for a three-year term and is eligible for reappointment following their first term. A charity Trustee who has served for two consecutive terms may not normally be reappointed for a third consecutive term.
- A Trustee may, in exceptional circumstances, be appointed for a third consecutive term if the charity Trustees are satisfied that this appointment is in the best interests of the charity. The resolution of the Trustees approving the appointment must record the reasons why the Trustees are satisfied that it is in the charity's best interests. Currently, there are no Trustees serving beyond the normal maximum term allowed.
- The Trustees shall appoint one of their number as Chair of Trustees for a term of up to three years. The Chair may be reappointed for a second term, but no longer than six consecutive years.

Induction and training of Trustees

The charity Trustees will make available to each new charity Trustee, on or before their first appointment:

- a. A copy of the current version of the Constitution and
- b. A copy of the charity's latest Trustees' Annual Report and statement of accounts.

In addition to this, new Trustees receive briefings from the CEO and the senior leadership team, as well as key UNHCR executives such as the agency's UK Representative, Head of European Fundraising and Global Fundraising Chief. From time to time, Trustees may also join staff presentations or other training to further support their governance duties.

Management

While the Trustees maintain oversight of the charity's performance, finances and compliance, they delegate the day-to-day management of the charity to its senior leadership team, led by the CEO.

This includes developing UK for UNHCR's annual plans and strategy; growing fundraising, operational capacity and communications; delivering charitable activities such as public awareness and engagement campaigns and distributing funds to support relief operations in line with our charitable objects.

UK for UNHCR also works with a variety of third parties to help it achieve its charitable objects for the benefit of forcibly displaced and stateless people. These can include professional fundraisers who support the charity's management and wider team with specialist skills, such as direct marketing and digital fundraising. The charity does not currently operate any face-to-face fundraising activity.

All third parties who work with the charity are expected to meet the same high standards as in-house staff and there are contracts in place to ensure all agency partners follow industry best practice and regulatory requirements.

The charity also has comprehensive approval systems in place to ensure all communications with donors and the broader public are accurate and appropriate in the context of the work we support and the Fundraising Regulator Code of Conduct.

UK for UNHCR retains a fulfilment agency to liaise with donors on its behalf. We provide regular training to their staff, along with briefings on the latest refugee crises and relief operations, to ensure they represent UK for UNHCR appropriately.

Remuneration philosophy

The purpose of remuneration is to ensure the charity attracts high-calibre potential employees, to help retain its people and support workforce productivity. UK for UNHCR's ability to achieve positive outcomes for forcibly

displaced and stateless people is hugely influenced by the commitment, skill and productivity of its staff.

UK for UNHCR's remuneration, which encompasses financial and non-financial elements, is governed by a Remuneration Policy, overseen by a Remuneration Committee of Trustees and supported by senior management.

UK for UNHCR believes remuneration must be fair, sustainable and relevant to workers in the market sectors in which UK for UNHCR competes for labour. Remuneration is set at levels that maximise funding available for charitable activities, while ensuring fair pay that attracts expertise that will deliver our charitable objects.

To support this, the charity conducts a comprehensive benchmarking review every second year of all salaries against live salary data for the charity sector. Every new post is benchmarked against this live sector data. The charity's aim is to set salaries within a 10% variance of the median for each role, in line with experience.

In addition to salaries, the charity offers benefits such as 28 days annual leave, life insurance, an 8% pension contribution, flexible working and an employee assistance programme that provides free confidential services such as GP appointments, counselling sessions and courses in physical and mental wellbeing. All staff have an annual workplan to support personal objective setting, and training and development needs.

Pay and benefits for key staff

Remuneration for the CEO and key management personnel is set, maintained and reviewed by the Remuneration Committee. Senior staff salaries are also benchmarked on a biennial basis against live salary data for the charity sector. Further details for key management personnel can be found on page 40 of this report.

Fundraising governance and regulations

When raising funds to support our mission, we strive to meet best practice standards as defined by regulators and want our supporters to know that we are fundraising responsibly.

Fundraising Compliance

We value the support of every one of our donors and work hard to ensure that our fundraising activity is open, legal, fair and respectful. We are registered with the Fundraising Regulator and we work with the Chartered Institute of Fundraising to make sure our fundraising activities operate to the highest standards. We adhere to the Code of Fundraising Practice and follow best practice guidance as defined by our regulators.

We never sell contact data and our supporters can change their communication preferences at any time.

Protecting vulnerable people

Our supporters are incredibly important to us, helping us to realise our vision of a world where every person forced to flee can build a better future. We are committed to making sure that our interactions with new and existing supporters are in line with our values and that people are treated fairly and appropriately. This is especially important when supporters demonstrate vulnerable circumstances.

We require all staff to follow best practice guidelines for dealing with vulnerable people and our policy for vulnerable people is available on our website.

We constantly review best practice guidance on protecting individuals at risk and we continuously look to ensure we appropriately act to protect potentially vulnerable people whilst also protecting the reputation of the organisation and our staff. We comply with the Chartered Institute of Fundraising guidance, set out in Treating Donors Fairly. We also require our staff, and any agencies contacting members of the public on our behalf, to comply with guidelines provided by the Data and Marketing Association and the Public Fundraising Regulatory Association. We have a rolling programme of safeguarding training for our staff and our safeguarding practices are regularly reviewed by our Board.

Monitoring fundraising activities by third parties

We work with a variety of third parties to raise money, including commercial participators and professional fundraisers. We expect all third parties who work with us to meet the same high standards as our own fundraisers and we continue to ensure that our suppliers are working to agreed service level agreements, contracts and data processing agreements. We ensure that new supplier contracts undergo robust risk assessments and due diligence prior to contracts being finalised. We continue to employ a telephone agency to call people on our behalf. They are required to adhere to the Code of Fundraising Practice and we provide guidance to their staff and monitor calls regularly to ensure they represent the organisation appropriately and adhere to the Code of Fundraising Practice.

Complaints and FPS requests

UK for UNHCR received 22 direct fundraising complaints in 2024 (2023: 22 complaints). We did not receive any complaints through the Fundraising Regulator. We take all complaints seriously. Our Supporter Care Team have responsibility for ensuring that complaints about the organisation are recorded, handled appropriately and addressed in line with our complaint handling procedure, which is available on our website.

The Fundraising Preference Service (FPS), run by the Fundraising Regulator, is aimed at providing people with the means to stop direct marketing from specific charities without having to contact them directly. During the year, UK for UNHCR received 82 of these requests in the period from 1 January 2024 to 31 December 2024 (2023: 55 requests).

Administrative details

Charity name

The charity's full name is United Kingdom for UNHCR. However, a working name of 'UK for UNHCR' is also used in public and donor communications.

Registered office

WeWork, 1 Mark Square, London, EC2A 4EG

Registered charity number

1183415 (England and Wales)

Board of Trustees in this reporting period

Charlotte Boyle ^{1 3}	Chair
Trinh Tu ^{1 3}	Vice-Chair, appointed 15 June 2024
Arabella Phillimore ¹	Trustee
Ori Raveh	Trustee, resigned 5 May 2024
Keith Felton ^{1 2}	Treasurer
Katy Steward ^{2 3}	Trustee
Mevan Babakar ²	Trustee, resigned 15 June 2024
Claire Hajaj ³	Trustee
Garvin Brown ²	Trustee, resigned 15 January 2025
Zarlasht Halaimzai	Trustee, resigned 15 January 2025
Sohail Ali ²	Trustee, appointed 15 June 2024
Jon Williams	Trustee, appointed 15 June 2024

¹ Member of the Remuneration Committee

² Member of the Finance, Audit and Risk Committee

³ Member of the Nominations Committee

Senior leadership team in this reporting period

Emma Cherniavsky	Chief Executive Officer
Mark Macdonald	Director of Communications & Corporate Affairs
Fiona Hesselden	Director of Fundraising (resigned May 2024)
Mark Hopkinson	Director of Fundraising (appointed May 2024)
Lydia Piddock	Director of Strategy & Growth
Himali Fernando	Director of Finance
Elaine Millard	Director of People (appointed January 2025)

Principal professional advisors

Auditors

Crowe U.K. LLP, 2nd Floor, 55 Ludgate Hill, London, United Kingdom, EC4M 7JW

Bankers

Lloyds Bank, 120 Lewisham High St, London SE13 6UG

Solicitors

Herbert Smith Freehills LLP, Exchange House, Primrose Street, London EC2A 2EG

Russell Cooke LLP, 8 Bedford Row, London WC1R 4BX


How to contact us with feedback or queries


By email: supportercare@unrefugees.org.uk


By phone: 020 3761 8094, Monday – Friday between 9am and 5pm

By post: Supporter Care, UK for UNHCR, WeWork, 1 Mark Square, London, EC2A 4EG

By social media:

 unrefugeesUK

 unrefugeesUK

 unrefugeesUK

 ukforunhcr

 ukforunhcr

 ukforunhcr

 ukforunhcr

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles of the Charities SORP (FRS 102);
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors:

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- So far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- That Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the Board of Trustees and signed on their behalf.



Charlotte Boyle, Chair

UK for UNHCR

24 April 2025

Independent auditor's report to the Trustees of United Kingdom for UNHCR

Opinion

We have audited the financial statements of United Kingdom for UNHCR for the year ended 31 December 2024 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Board with respect to going concern are described in the relevant sections of this report.

Independent auditor's report to the Trustees of United Kingdom for UNHCR (continued)

Other information

The Board are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and their environment obtained in the course of the audit, we have not identified material misstatements in the annual report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Responsibilities of the Board

As explained more fully in the Board's responsibilities statement set out on page 34, the Board are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intends to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report to the Trustees of United Kingdom for UNHCR (continued)

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities (Accounts and Reports) Regulations 2008 and financial reporting standards. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud. The laws and regulations we considered in this context for the UK operations were Anti-fraud, bribery and corruption legislation and General Data Protection Regulation (GDPR).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Board and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the income recognition of grants and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance, Audit & Risk Committee about their own identification and

assessment of the risks of irregularities, sample testing on the recognition of grant income, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Crowe U.K. LLP

Statutory Auditor

London

28 April 2025

Financial statements

Statement of financial activities for the year ended 31 December 2024

		UNRESTRICTED FUNDS 2024 £'000	RESTRICTED FUNDS 2024 £'000	TOTAL FUNDS 2024 £'000	TOTAL FUNDS 2023 £'000
	Notes				
Income from:					
Donations and Legacies		14,214	10,692	24,906	30,327
Investments		626	-	626	402
Total Income	3	14,840	10,692	25,532	30,729
Expenditure on:					
Raising funds	5	8,171	-	8,171	7,256
Charitable activities	5	1,447	15,711	17,158	19,757
Total expenditure		9,618	15,711	25,329	27,013
Transfers between funds	13	(5,291)	5,291	-	-
Net Movement in funds		(69)	272	203	3,716
Reconciliation of Funds:					
Fund balances brought forward at 1 January		17,125	95	17,220	13,504
Fund balances carried forward at 31 December	13	17,056	367	17,423	17,220

Prior year split between unrestricted and restricted appears in Note 16

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 41 - 50 form part of these financial statements.

Balance sheet

As at 31 December 2024

	Notes	2024 £'000	2023 £'000
Fixed assets			
Tangible assets	9	-	-
Total Fixed Assets		-	-
Current assets			
Debtors	10	1,883	1,913
Cash at bank and in hand		20,513	19,059
Total Current Assets		22,396	20,972
Creditors			
Amounts falling due within one year	11	4,973	3,752
Net current assets		17,423	17,220
Total assets less current liabilities		17,423	17,220
Total net assets		17,423	17,220

Represented by:


Funds

Restricted funds		367	95
Designated Funds		5,011	6,958
Unrestricted funds	13	12,045	10,167
		17,423	17,220

The annual Trustees' report and accounts including notes 1 to 16 were approved and signed on their behalf on 24 April 2025 by:



Charlotte Boyle
Chair of the Board



Keith Felton
Treasurer

The notes on pages 41-50 form part of these financial statements.

Statement of cash flows

for the year ended 31 December 2024

	Notes	2024 £'000	2023 £'000
Cash flow from operating activities:			
Net cash used in operating activities	(a)	1,454	6,944
Change in cash and cash equivalents in the year		1,454	6,944
Cash and cash equivalents at the beginning of the year		19,059	12,115
Cash and cash equivalents at the end of the year		20,513	19,059

Note (a)

Net movement in funds per the statement of financial activities	203	3,716
Depreciation charges	-	3
Decrease in debtors	29	25
Increase in creditors falling due within one year	1,222	3,200
Net cash provided by/used in operating activities	1,454	6,944

Note (b)

	At 01-Jan-24	Cash Flows	At 31-Dec-24
Analysis of changes in net debt			
Cash	5,371	(4,024)	1,347
Cash equivalents	13,688	5,478	19,166
Total	19,059	1,454	20,513

Notes to the financial statements

for the year ended 31 December 2024

1. General information

United Kingdom for UNHCR is a Charitable Incorporated Organisation registered in England & Wales. The registered address can be found on page 33 and details of the principal activities are set out in the Trustees' Annual Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

United Kingdom for UNHCR meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

Trustees have reviewed the latest versions of the organisation's financial plans including what-if scenarios, paying particular attention to the risks to income, reserves, and liquidity levels. The biggest challenges going into the new financial year are the current cost of living crisis and the level of inflation which appears to be lasting for longer than anticipated.

They have concluded that there are sufficient reserves held at year end to create a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and that it is therefore appropriate to prepare the financial statements on a going concern basis.

2.3 Income

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income, the amount can be measured with reasonable accuracy and its receipt is probable. When income is received in advance of providing goods or

services, it is deferred until the group becomes entitled to the income.

Legacies are recognised when all the three criteria below are met:

- Establish entitlement – entitlement to Legacies is taken as the earlier of the final estate accounts being approved or cash received.
- Where receipt is probable – the charity is aware that probate has been granted.
- The amount is measurable – in practice this could come from final estate accounts, cash received or correspondence from executors/solicitors confirming an amount to be distributed.

For relevant grants, income is accounted for as the charity earns the right to consideration by its performance. Where the grant is received in advance of performance its recognition is deferred and included in creditors. Where entitlement occurs before the grant is received, it is accrued in debtors.

Income from donations is recognised when received.

Gifts in kind donated for distribution are included based on valuation by the UN Refugee Agency and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

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

2.4 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Notes to the financial statements

for the year ended 31 December 2024

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

Support Costs

Where costs cannot be directly attributed they have been allocated to activities on the basis of each activity's proportion of the aggregate expenditure. Included in support costs are governance costs which are incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements. These include audit fees, legal advice for Trustees, costs associated with constitutional and statutory requirements and costs associated with the strategic management of the charity.

The basis of allocation of support costs are reviewed regularly and are explained in detail in note 5(b).

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment - 33%

2.6 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.7 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.9 Critical accounting estimates and areas of judgement

In the application of the charity's accounting policies, which are described in Note 1, Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. Judgement has been applied in the consideration of what gifts in kind are included in the Charities accounts. Gifts in kind are accounted for where the actual expenditure incurred by a supporting organisation/partner can be measured reliably and the Charity has received the benefit.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods. In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year. The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

Notes to the financial statements

for the year ended 31 December 2024

3. Income from Donations and legacies

	UNRESTRICTED FUNDS 2024 £'000	RESTRICTED FUNDS 2024 £'000	TOTAL FUNDS 2024 £'000	TOTAL FUNDS 2023 £'000
Income from Donations and legacies				
Donations	7,681	10,432	18,113	23,475
Grants	5,987	-	5,987	5,330
Legacies	232	-	232	92
Gifts in kind - Charitable Activities	-	260	260	1,111
Gifts in kind - Other	314	-	314	319
	14,214	10,692	24,906	30,327
Income from Investments				
Interest from Bank	626	-	626	402
	626	-	626	402
Total	14,840	10,692	25,532	30,729
Total - 2023	14,002	16,727	30,729	

The grant income of £6.0 million included in donations above was the annual grant contribution from UNHCR.

4. Expenditure	2024 £'000	2023 £'000
This is stated after charging:		
Depreciation	-	3
Auditors remuneration - audit work	35	32
Auditors remuneration - other work	3	-

Notes to the financial statements

for the year ended 31 December 2024

5a. Analysis of total resources expended

	GRANTS TO INSTITUTIONS	ACTIVITIES UNDERTAKEN DIRECTLY	SUPPORT COSTS	2024 TOTAL	2023 TOTAL
	£'000	£'000	£'000	£'000	£'000
Cost of generating funds:					
Fundraising costs	-	7,845	326	8,171	7,256
	-	7,845	326	8,171	7,256
Charitable expenditure:					
Costs of activities in furtherance of the charity's objects	15,526	946	686	17,158	19,757
					-
Total charitable activities	15,526	946	686	17,158	19,757
Total	15,526	8,791	1,012	25,329	27,013

During the year grant awards amounting to £15,526,000 (2023: £18,447,000) were awarded to UNHCR to support displaced people with urgent relief during emergencies, as well access to education, healthcare and livelihoods. Activities undertaken directly includes our information awareness activities.

5b. Allocation of Support Costs

	Cost Premises	Office & IT Cost	Staff & Related Cost	Finance	Governance Costs	2024 TOTAL	2023 TOTAL
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Fundraising Costs	29	140	55	56	46	326	278
Charitable expenditure	60	295	116	118	97	686	756
	89	435	171	174	143	1,012	1,034

Basis of apportionment: Total support costs are allocated based on each activity's proportion of the aggregate expenditure. Governance costs incurred in 2024 was £143,000 (2023: £135,000). Governance costs include staff time spent on this activity, external audit fees, Trustee recruitment costs, and direct costs incurred by the board and it's sub-committees.

Notes to the financial statements

for the year ended 31 December 2024

6. Employees	2024	2023
	£'000	£'000
Salaries	2,355	1,982
National Insurance contributions	226	190
Employer's pension contributions	190	161
	2,771	2,333

The average number of persons employed by the charity during the year was as follows:

2024	2023
53	45

7. Remuneration of the charity's key management personnel

The key management personnel of the charity include the Trustees, Chief Executive, Director of Communications & Corporate Affairs, Director of Fundraising, Director of Finance and Director of Strategy & Growth.

	2024	2023
	£'000	£'000
Total Remuneration of Key Management Personnel	538	483

The number of employees receiving remuneration of over £60,000 for the year was as follows:

	2024	2023
£60,001 - £70,000	2	1
£70,001 - £80,000	1	3
£80,001 - £90,000	2	1
£90,001 - £100,000	-	-
£100,001 - £110,000	-	1
£110,001 - £120,000	1	-

The pension costs in respect of these employees amounted to £39,563 (2023: £38,776)

8. Trustees' remuneration and expenses

None of the Trustees received any remuneration during the year. (2023: NIL). One Trustee incurred expenses totalling £1,052 in the year. (2023 - NIL).

Notes to the financial statements

for the year ended 31 December 2024

9. Tangible fixed assets

	OFFICE EQUIPMENT
	£'000
Cost	
At 1 January 2023	31
Disposals	(12)
At 31 December 2024	19
Depreciation	
At 1 January 2023	31
Disposals	(12)
At 31 December 2024	19
Net book value	
At 31 December 2024	-
At 31 December 2023	-

10. Debtors

	2024 £'000	2023 £'000
Trade debtors	570	1,019
Other debtors	15	197
Accrued income and prepayments	1,298	697
	1,883	1,913

11. Creditors amounts falling due within one year

	2024 £'000	2023 £'000
Trade creditors	333	654
Tax & Social Security	62	59
Amounts owed to UNHCR	4,455	2,240
Other Creditors	5	-
Accruals and Deferred income	118	799
	4,973	3,752

12. Deferred Income

	2024 £'000	2023 £'000
Deferred income brought forward	695	-
Less: Amount used in the year	(695)	-
Resources deferred during the year	-	695
Deferred income carried forward	-	695

Notes to the financial statements

for the year ended 31 December 2024

13.a. Statement of Funds - 2024

		FUND BALANCE B/F £'000	INCOME £'000	EXPENDITURE £'000	TRANSFERS £'000	FUND BALANCE C/F £'000
Restricted Funds						
Underfunded Emergencies			359	4,825	4,466	-
Ukraine Emergency			1,334	1,334	-	-
Afghanistan Emergency			248	248	-	-
Winter Emergencies			1,380	1,380	-	-
Libya Floods Emergency		95	16	111	-	-
Yemen Emergency			350	350	-	-
Ethiopia Emergency			595	795	200	-
Climate related Emergencies			543	543	-	-
Sudan Emergency			818	818	-	-
Lebanon Emergency			1,334	1,334	-	-
Refugee led Community Interventions	(a)		2,113	1,996	250	367
Refugee Education Programmes			653	903	250	-
Syria Emergency			208	208	-	-
Other Relief Operations			741	866	125	-
Total Restricted Funds		95	10,692	15,711	5,291	367
Designated Funds						
Designated Development Fund	(b)	2,283	-	372	-	1,911
Designated Growth Fund	(c)	4,675	-	-	(1,575)	3,100
		6,958	-	372	(1,575)	5,011
General fund						
General fund	(d)	10,167	14,840	9,246	(3,716)	12,045
Total unrestricted		17,125	14,840	9,618	(5,291)	17,056
Total Funds		17,220	25,532	25,329	-	17,423

(a) Substantial restricted donations were received for our Refugee led community activities supporting innovative approaches to improving livelihoods and other interventions in displaced communities. Some of these gifts were received during the last quarter of the financial year and therefore will be spent in 2025.

(b) In 2022 Trustees designated £2,500,000 of unrestricted funds to support strategic projects towards future growth including investing in our fundraising activities. This fund had a opening balance of £2,283,000. Projects approved during the year totalled £372,000.

(c) In 2023 a new designated fund was created to fund additional charitable activities to support those who are forced to flee. Additional grant awards totalling £1.6 million were made during the year and supported underfunded emergencies, refugee education, refugee resettlement and climate related emergencies.

(d) During the year Trustees awarded £3.7 million of Unrestricted funds to UNHCR's underfunded emergencies fund. The underfunded emergencies fund is utilised to respond to new humanitarian emergencies worldwide, as well as supports the delivery of life-saving assistance and pursuing solutions in situations of protracted displacements and deepening crises. This grant award represents the transfer from general funds to restricted funds.

Notes to the financial statements

for the year ended 31 December 2024

13.b. Statement of Funds - 2023

	FUND BALANCE B/F £'000	INCOME £'000	EXPENDITURE £'000	TRANSFERS £'000	FUND BALANCE C/F £'000
Restricted Funds					
Türkiye & Syria Earthquake	-	5,336	5,336		-
Ukraine Emergency	710	2,232	2,942	-	-
Afghanistan Emergency	352	876	1,228	-	-
Winter Emergencies	564	2,144	2,708	-	-
Pakistan Floods	61	55	116	-	-
Libya Floods Emergency	-	800	705	-	95
Yemen Emergency	45	97	142	-	-
Ethiopia Emergency	-	571	571	-	-
Armenia Emergency	-	1,753	1,753	-	-
Kenya Emergency	-	515	515	-	-
Horn of Africa Drought Emergency	-	334	334	-	-
Other Relief Operations	-	2,014	2,014	-	-
Total Restricted Funds	1,732	16,727	18,364	-	95
Designated Funds					
Designated Development Fund	2,500	-	217	-	2,283
Designated Growth Fund	-	-	-	4,675	4,675
	2,500	-	217	4,675	6,958
General fund					
General fund	9,272	14,002	8,432	(4,675)	10,167
Total unrestricted	11,772	14,002	8,649	-	17,125
Total Funds	13,504	30,729	27,013	-	17,220

Notes to the financial statements

for the year ended 31 December 2024

14.a. Analysis of net assets between funds - 2024

	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2024
	£'000	£'000	£'000
Tangible fixed assets	-	-	-
Current assets	22,029	367	22,396
Creditors due within one year	(4,973)	-	(4,973)
	17,056	367	17,423

14.b. Analysis of net assets between funds - 2023

	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023
	£'000	£'000	£'000
Tangible fixed assets	-	-	-
Current assets	20,877	95	20,972
Creditors due within one year	(3,752)	-	(3,752)
	17,125	95	17,220

15. Related Party Transactions

The Trustees in office during the year are listed on page 33.

The Trustees made donations totalling £97,300 to UK for UNHCR during 2024 (2023: 100,671). None of these donations had any conditions attached which required the charity to alter the nature of its activities. No donations were received from other related parties in the year (2023: None).

Notes to the financial statements

for the year ended 31 December 2024

16. SOFA split for prior year (2023) between restricted and unrestricted

	UNRESTRICTED FUNDS 2023 £'000	RESTRICTED FUNDS 2023 £'000	TOTAL FUNDS 2023 £'000
Income from:			
Donations and Legacies	13,600	16,727	30,327
Other trading activities	-	-	-
Investments	402	-	402
Total Income	14,002	16,727	30,729
Expenditure on:			
Raising funds	7,256	-	7,256
Charitable activities	1,393	18,364	19,757
Total expenditure	8,649	18,364	27,013
Net Movement in funds	5,353	(1,637)	3,716
Reconciliation of Funds:			
Fund balances brought forward at 1 January	11,772	1,732	13,504
Fund balances carried forward at 31 December	17,125	95	17,220



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