

Charity registration number: 1184098

Refugee Roots

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Refugee Roots

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Refugee Roots

Reference and Administrative Details

Trustees	Tim Fox Dr Roda Madziva Helen Whitton Rev Pangani Thipa Tim Pickup Carol Parker Shamsher Chohan
Charity Registration Number	1184098
Principal Office	Refugee Roots Suite 53. Unit 6 Sneinton Market Gedling Street Nottingham NG1 1DS
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Refugee Roots

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Tim Fox
	Dr Roda Madziva
	Helen Whitton
	Rev Pangani Thipa
	Tim Pickup
	Carol Parker
	Shamsher Chohan (appointed 1 March 2025)

Objectives and activities

Objects and aims

The objects of the CIO, which are to be carried out in accordance with Christian principles within the wider communities of the city of Nottingham and the county of Nottinghamshire and the surrounding areas, are: 1) the promotion of social inclusion for the public benefit among people who are asylum seekers and refugees who are socially excluded on the grounds of their social and economic position, in particular but not exclusively by: a) providing volunteer befrienders/mentors who will assist asylum seekers and refugees with their integration into the community by providing activities, information, advocacy services, advice and support; b) relieving or preventing poverty among asylum seekers and refugees by providing grants of financial assistance, essential equipment, furniture and other items as may be necessary; c) providing asylum seekers and refugees with education and training in the English language; d) the provision of facilities for recreation or other leisure occupation in the interests of social welfare with the object of improving the conditions of life for asylum seekers and refugees. 2) the promotion of equality and diversity for the public benefit by: a) the elimination of discrimination on the grounds of race or religion; b) advancing education and raising awareness in equality and diversity; c) promoting activities to foster understanding between people from diverse backgrounds; d) cultivating a sentiment in favour of equality and diversity.

Public benefit

By promoting social inclusion of newly arrived refugees and asylum seekers and understanding in society as a public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

We have continued to support over one thousand participants for the second year running now, as demand has increased significantly and the landscape around us is ever changing with new and familiar challenges.

1,186 supported

Participants have reported the following:

Refugee Roots

Trustees' Report (continued)

- 82% felt less isolated
- 80% felt more connected to their communities
- 96% felt more confident
- 96% reported they had been helped
- 84% reported the help they received made a difference in their lives
- 83% developed skills to reach their potential
- 72% felt their English had improved

Opportunities to make new friends, extend support networks and meet new people have been noted as some of the most significant benefits for our community. Through these, participants have been able to grow their confidence, feel less isolated and develop skills essential to building a new life in the UK and for reaching their potential. Our free conversational English classes and our Befriending project, offered in safe and welcoming environments, have played an important part in participants improving their spoken and written language.

Participants have reported developing skills including:

- Learning about the UK - culture, values and law
- A better understanding of mental health and wellbeing
- Knowing where to get help and how to access further support
- CV writing and interview skills
- Using technology, IT and mobile devices, internet and email
- Using public transport
- How to find a job
- Cooking

Many participants engage in a range of activities with us and are helped with several different advice issues. This often means that they feel significantly helped by Refugee Roots, as they will have received support to address multiple concerns and goals. Through projects like Befriending or Access, participants can experience a consistent relationship alongside the issues or concerns they have sought help with. This can give stability even when there is uncertainty about many of the challenges participants face and some issues take a long time to resolve.

Refugee Roots welcomes all, helping those in need find friendship and a place to call home

Refugee Roots helps asylum seekers and refugees build relationships and navigate the complexities of building a new life in the UK. Our range of empowerment initiatives includes befriending, accompanying asylum seekers to appointments, providing information, advice and guidance, as well as support groups and activities, such as free English conversation classes.

Our Vision

A place to belong; for those seeking refuge and protection to feel welcome and valued, finding support to rebuild their lives with dignity.

We will create a family of networks, connections, people and friendships for refugees and asylum seekers.

Championing community voices, we have set out to “reshape refugee support where refugees take control and regain autonomy”.

Director's Report

Refugee Roots

Trustees' Report (continued)

It has been another astounding year where our dedicated staff, and volunteers who care have risen above many challenges to ensure that those who need it most have received the support they need, when they need it. Offering welcome, support and friendship in practical and meaningful ways, we have continued to provide a place to belong to those seeking refuge and protection.

It goes without saying that charities like Refugee Roots face incredible challenges in raising the support they need to sustain their work and support initiatives. We launched a campaign to raise £100k from sources other than trusts and foundations at the end of 2023. The campaign got off to a strong start, reaching its first milestone of 25% in the early months. The campaign is ongoing.

I want to thank all the individuals who have contributed through fundraising, making donations, or regularly giving to the charity. I am also grateful to the businesses, churches and faith communities which have given generously.

We concluded a three-year funded project, “A place to belong”, with support from the National Lottery Reaching Communities. The report is available from our website. The report highlights the significant growth of our work and its impact.

The unexpected and immediate closure of Clarendon Chambers, where our office was based, meant we had to relocate quickly. We are grateful to all those who supported us in the interim period whilst we looked for new premises. We were able to keep many of our services and operations going with little disruption. We are very pleased with the new office facilities and believe the new location in the heart of Nottingham city will be an important site for us for years to come.

Participants have been at the centre of our work and we continue to listen to, involve and engage them in all that we do. We ensure we have multiple opportunities to listen, give a platform to their voices and seek their contributions such as focus groups, our Vision Day, the Annual General Meeting, and formal and informal feedback.

We look forward with expectation and hope that we can continue to provide a place to belong for those seeking refuge and protection as we work together.

Refugee Roots

Trustees' Report (continued)

Chair's Report

This year, we relocated to Long Row in the city centre, following the sudden closure of Clarendon Chambers which meant we had to relocate. We quickly found a new base. Funding from the city council and support from the Landlord enabled us to make improvements to the space, both inside and outside, providing additional meeting space and privacy.

The Charity also made use of new venues like The Women's Centre on Chaucer Street and St Mary's Church in the Lace Market. We said goodbye to some staff and welcomed new team members, with several staff taking on new roles as our work evolved. Refugees and asylum seekers continue to face significant challenges, especially amid changes in asylum legislation.

We remain dedicated to supporting them through various activities focused on skills and wellbeing. Our progress is made possible by the dedication of our staff, volunteers, trustees, funders, local churches, and partners.

The Board meets regularly, and trustee training is ongoing to ensure strong governance. I am deeply grateful to everyone who supports our charity's vision to provide refugees with a place to belong.

One-to-one befriending.

One-to-one befriending is an essential part of the support we provide to asylum seekers and refugees. Volunteer befrienders meet weekly with participants and offer support with language learning, accompanying to appointments, exploring the local area, and visiting activities and places of interest around the city. **26** participants were matched to befrienders, with more than **207** sessions held, and an additional **34** participants that were supported with one of accompanying to appointments or services across **46** sessions.

"Befriending has helped me so much. The volunteer helped me join a gym for free, to get out more in nature, start swimming and join my local library. The volunteer always did his best and in particular, really helped improve my wellbeing with the provision of emotional support. I have learned so many things as a result."

Arad, Participant

Access

Our Access project offers social and educational experiences for our participants. Participants can join in a range of activities in a friendly and safe space. Participants get to make new connections and friendships in a diverse and welcoming community.

Our English conversation groups help to improve English language skills, offering practical, conversational English classes supported by volunteers.

466 participants were involved in the project.

"This organisation really helped me when I needed support."

Yevhniia, Participant

We have been connecting with and supporting a monthly average of 338 participants at Access. We have continued to partner with local churches, organisations and groups who have helped us to increase the provision of our Access project. Their contribution is significant and has been vital to ensuring that, together, we respond well to the needs of our community with greater sustainability.

"I learn many words from this class. This is a very good class."

Misbah, Participant

Refugee Roots

Trustees' Report (continued)

Cooking and Eating Together

Monthly sessions bring participants and volunteers together to share food and friendship. The project was delivered in partnership with Stonebridge City Farm. **26** participants were involved in the project.

Women's Group

Our weekly women's group offers a safe space for women to learn English, take part in craft and social activities, and get to know others in a supportive environment.

"I feel good and I am happy coming here and meeting friends."

Layla

79 women supported

Training and Workshops: Several workshops were delivered to increase knowledge, develop skills and raise awareness for participants covering a range of topics. Notably, workshops relating to Digital Skills were well-engaged. **43** participants were involved in training and workshops.

We continued to provide weekly participatory arts workshops led by professional artists. We also had the opportunity to have two Art Placement Students from the University of Nottingham who helped to lead workshops at the New Art Exchange, organise visits to galleries and support existing sessions.

95 participants have been engaged across **32** art sessions.

Conference for Art of Belonging

In September 2024 Refugee Roots led a conference for the Art of Belonging Network and Consortium in a partnership project with Arts Fundraising & Philanthropy. The day was a significant and meaningful time for networking and exploring ways forward as a consortium. Details of the consortium are available on our website, including how to sign up and become a member.

Access Movement

Sponsoring Red Sea FC at the start of the season was an important step for us, and opened up a deeper partnership giving us new opportunities to work with younger refugees who would later join the Access Movement project and activities such as running and cycling. We enjoyed going along to support the team and cheer them on, often being a positive influence to diffuse racial tension and promote inclusion. We have continued to support them and remain close.

Cycling: Several bike rides were organised throughout the year with Bikes Love You. Participants could access a free bike as well. Bikes were also distributed to refugees outside of the organised rides.

Running: The Refugee Run Club, which got off to a slow start, picked up momentum as new runners joined and a steady group of around 15 now meet each week at the Park Run. Refugee Run Club has supported us to access free kit, the Coopah running app and connect with refugees from around the country. Up & Running partnered with us, providing running shoes and extending their invitation to the social run club to our participants.

Football: Red Sea FC held community football sessions which engaged more than 30 participants each week. We provided the team with their kit and covered the costs of some snacks and water.

Yoga has reached a high number of participants and provided participants with equipment as well.

Advice and Guidance

Our Advice and Guidance project and Universal Credit project have supported **773** participants.

Refugee Roots

Trustees' Report (continued)

Support work has included:

- Finding legal support for asylum seekers

- Applying for housing

- Applying for Universal Credit and support with benefits and welfare

- Registering asylum seekers with a GP, dental surgery etc.

- Signposting and making referrals to essential services (housing, health, wellbeing, education, immigration and more)

- Meeting basic needs for food, clothing, shelter and furniture

“I feel more confident living in the UK and knowing how to do things.”

Kerem, participant

Universal Credit Advice in partnership with Always Community

In partnership with Always Community, our Universal Credit Advice Project supported **234 participants**. Weekly appointments were held on Monday and Thursday mornings.

Meeting basic needs

Many participants have been supported to access the most basic and essential items, support and needs. This has been possible through referral pathways and signposting to services such as Food Banks, Clothing and Housing. We have also been able to offer Advice and Guidance relating to housing, welfare and benefits. Although with less capacity than previous years due to reduced funding, our team has found effective ways to manage supporting our participants to access the services they need. We could only do so through the strong links and connections we have with other providers and organisations.

“Refugee Roots went above and beyond to help me solve my problems. Their kindness and dedication stood out. Refugee Roots is an amazing organisation that truly cares about people. I’m very grateful.”

Mehdi

Volunteers who care

106 volunteers

Our volunteer programme has benefited from a diverse range of volunteers of different ages, genders, religious and social backgrounds, including those with lived experience of migration. Volunteers from local universities, faith communities and churches, the volunteer centre and more have helped create lasting change for participants. Providing placements for university students has been invaluable for us and given volunteers a rich experience. Volunteers have supported weekly language classes, befriending and accompanying, and other social activities and events. We can only do what we have been able to because of our volunteers who care.

Volunteer roles included:

- Navigators (to accompany participants)

- Access (various - language support online and in person, hospitality, activity support)

- Social media, marketing and communications

- Befrienders

- Delivering food items and collecting food donations

- Trustees

- Participating in focus groups and event support

Refugee Roots

Trustees' Report (continued)

Consultation, advice and professional services

Fundraising

We have an ongoing volunteering programme. Details of how to register as a volunteer can be found on our website.

“I keep coming back because I love doing it and it’s very satisfying. I love helping people and you make a relationship with people. The participants who come are such lovely people and so appreciative, it’s nice to see smiles on their faces.”

Ness, Volunteer

Methodology

In order to gather evidence for this report, as well as important monitoring and evaluation work, we used a combination of **interviews, feedback questionnaires, interactive feedback activities** and **observation**. Support records contained regular notes kept by staff, including outcomes of casework and progress, and any significant milestones or events.

Gathering this information is key to us further developing our work, understanding our participants’ needs, to inform and shape our work and helps us to pursue our charitable goals.

The data in this report covers the period from **1 July 2024 to 30 June 2025**.

Many of our participants have requested the use of a different name to their birth name and so many of the names you read are pseudonyms to protect their identity.

You can find out more about our work and read the full report on our website:

www.refugeeroots.org.uk

Financial review

We are satisfied with our current financial position. We continue to seek funds from trusts and foundations, and we are working on diversifying our income sources to ensure we can continue our much-needed work, and develop the work appropriately to have the maximum benefit possible.

We are seeking corporate partnerships and sponsorship from interested potential partners. We are also developing other fundraising initiatives and financial giving sources for a more sustainable future. This includes a campaign to raise larger amounts of funds from sources other than trusts and foundations.

Policy on reserves

Trustees aim to keep three months of unrestricted funds in reserve. We review our reserves policy annually unless a review is required earlier.

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its constitution adopted 25/06/2019.

Refugee Roots

Trustees' Report (continued)

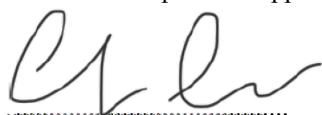
Recruitment and appointment of trustees

Recruitment of trustees is from those with an existing interest and involvement in working with refugees and asylum seekers and in sympathy with the aims of Refugee Roots, with an intention to maintain a balanced group of trustees, in terms of skills and experience, ethnicity, gender and age. Appointment is by the existing membership and trustees following an interview, references and safer recruitment measures such as DBS checks being met.

Major risks and management of those risks

Increased costs and the cost of living crisis are having an adverse effect on giving from the general public. We share with all charity's major uncertainties about funding in the present financial climate. We have seen greater challenges raising funds from trusts and foundations due to the volume of applications and over subscription.

The annual report was approved by the trustees of the charity on 23/04/2026 and signed on its behalf by:



Carol Parker
Trustee

Refugee Roots

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 23/04/2026 and signed on its behalf by:



Carol Parker
Trustee

Refugee Roots

Independent Examiner's Report to the trustees of Refugee Roots

Independent examiner's report to the trustees of Refugee Roots

I report to the trustees on my examination of the accounts of Refugee Roots (the Charity) for the year ended 30 June 2025.

Responsibilities and basis of report

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

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

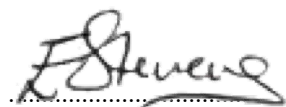
Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 23/04/2026

Refugee Roots

Statement of Financial Activities for the Year Ended 30 June 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	89,876	-	89,876	44,896
Charitable activities	3	-	236,160	236,160	171,029
Total Income		<u>89,876</u>	<u>236,160</u>	<u>326,036</u>	<u>215,925</u>
Expenditure on:					
Charitable activities	5	<u>(47,374)</u>	<u>(195,339)</u>	<u>(242,713)</u>	<u>(215,647)</u>
Total Expenditure		<u>(47,374)</u>	<u>(195,339)</u>	<u>(242,713)</u>	<u>(215,647)</u>
Net income		42,502	40,821	83,323	278
Gross transfers between funds		<u>2,718</u>	<u>(2,718)</u>	<u>-</u>	<u>-</u>
Net movement in funds		45,220	38,103	83,323	278
Reconciliation of funds					
Total funds brought forward		<u>70,142</u>	<u>45,482</u>	<u>115,624</u>	<u>115,346</u>
Total funds carried forward	13	<u><u>115,362</u></u>	<u><u>83,585</u></u>	<u><u>198,947</u></u>	<u><u>115,624</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 13.

Refugee Roots

Statement of Financial Activities for the Year Ended 30 June 2025 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	44,896	-	44,896
Charitable activities	3	-	171,029	171,029
Total Income		<u>44,896</u>	<u>171,029</u>	<u>215,925</u>
Expenditure on:				
Charitable activities	5	<u>(30,109)</u>	<u>(185,538)</u>	<u>(215,647)</u>
Total Expenditure		<u>(30,109)</u>	<u>(185,538)</u>	<u>(215,647)</u>
Net income/(expenditure)		14,787	(14,509)	278
Gross transfers between funds		<u>(2,738)</u>	<u>2,738</u>	-
Net movement in funds		12,049	(11,771)	278
Reconciliation of funds				
Total funds brought forward		<u>58,093</u>	<u>57,253</u>	<u>115,346</u>
Total funds carried forward	13	<u><u>70,142</u></u>	<u><u>45,482</u></u>	<u><u>115,624</u></u>

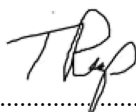
The notes on pages 15 to 25 form an integral part of these financial statements.

Refugee Roots

(Registration number: 1184098)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	2,649	1,242
Current assets			
Debtors	10	395	10,000
Cash at bank and in hand	11	<u>199,592</u>	<u>107,716</u>
		199,987	117,716
Creditors: Amounts falling due within one year	12	<u>(3,689)</u>	<u>(3,334)</u>
Net current assets		<u>196,298</u>	<u>114,382</u>
Net assets		<u><u>198,947</u></u>	<u><u>115,624</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		83,585	45,482
Unrestricted income funds			
Unrestricted funds		<u>115,362</u>	<u>70,142</u>
Total funds	13	<u><u>198,947</u></u>	<u><u>115,624</u></u>

The financial statements on pages 12 to 25 were approved by the trustees, and authorised for issue on ...23/04/2026 and signed on their behalf by:



 Tim Pickup
 Trustee

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Refugee Roots 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 notes.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% straight line
General equipment	20% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	89,876	89,876	44,896
	89,876	89,876	44,896

3 Income from charitable activities

	Restricted funds £	Total 2025 £
Grants & donations	236,160	236,160

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

4 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
The National Lottery Community Fund	-	108,216	108,216
The Hilden Charitable Trust	5,000	-	5,000
The People's Postcode Lottery	25,000	-	25,000
The Jones 1986 Charitable Trust	-	5,000	5,000
Acts435	-	2,010	2,010
Nottinghamshire County Council	-	15,000	15,000
Arts Fundraising & Philanthropy	-	1,537	1,537
Critchley Charitable Trust	-	5,600	5,600
Sport England	-	11,242	11,242
Sisters of St Joseph of Peace	-	5,000	5,000
J. N. Derbyshire Trust	2,000	-	2,000
The Lady Hind Trust	2,500	-	2,500
Donations	24,405	5,629	30,034
Diocese of Southwell and Nottingham	6,250	-	6,250
Good Things Foundation	-	1,000	1,000
Nottingham City Council	-	75,926	75,926
Church Donations	24,721	-	24,721
	<u>89,876</u>	<u>236,160</u>	<u>326,036</u>

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Accounts, Bookkeeping and Payroll	389	1,789	2,178	3,492
Activities and Events	1,906	3,304	5,210	11,180
Consultancy	-	5,038	5,038	3,300
Equipment, Repairs and Renewals	353	10,094	10,447	2,849
Fee Charges	152	-	152	61
Hardship Payments	-	1,120	1,120	2,348
Hospitality and Refreshments	1,348	1,802	3,150	4,480
Insurances	543	-	543	101
IT	146	229	375	5,438
Legal and Professional	1,308	1,843	3,151	2,459
Marketing	1,127	3,433	4,560	2,948
Memberships and Subscriptions	390	2,262	2,652	720
Printing, Postage and Stationery	315	4,956	5,271	3,829
Rent	-	5,000	5,000	11,898
Resource and Guidance Material	80	374	454	1,015
Room Hire	34	4,055	4,089	5,544
Salaries, NI and Pension	34,652	132,929	167,581	140,991
Staff Training and Welfare	36	1,117	1,153	2,980
Telephone, Internet and Utilities	108	1,325	1,433	1,444
Travel and Accommodation	771	331	1,102	1,773
Volunteer Costs	1,789	5,138	6,927	6,091
Access Cost	378	2,730	3,108	-
Service charge	-	6,430	6,430	-
Depreciation	1,312	-	1,312	706
Sundry expense	91	-	91	-
Fundraising cost	146	40	186	-
	47,374	195,339	242,713	215,647

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	1,311	706

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	155,323	127,367
Social security costs	8,563	10,915
Pension costs	3,695	2,709
	<u>167,581</u>	<u>140,991</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Staff numbers	<u>8</u>	<u>7</u>

6 (2024 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,695 (2024 - £2,709).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £48,439 (2024 - £44,446).

8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	590	565
Other financial services	250	263
	<u>840</u>	<u>828</u>

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

9 Tangible fixed assets

	Computer equipment £	General equipment £	Total £
Cost			
At 1 July 2024	6,155	2,070	8,225
Additions	2,718	-	2,718
At 30 June 2025	8,873	2,070	10,943
Depreciation			
At 1 July 2024	6,155	828	6,983
Charge for the year	897	414	1,311
At 30 June 2025	7,052	1,242	8,294
Net book value			
At 30 June 2025	1,821	828	2,649
At 30 June 2024	-	1,242	1,242

10 Debtors

	2025 £	2024 £
Other debtors	395	10,000

11 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	100	50
Cash at bank	199,492	107,666
	199,592	107,716

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	889	940
Other taxation and social security	1,792	-
Other creditors	1,008	2,394
	3,689	3,334

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

13 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2025 £
Unrestricted funds					
<i>General</i>					
General	70,142	89,876	(47,374)	2,718	115,362
Restricted funds					
H4U city	-	22,000	(18,212)	-	3,788
Welcome & Integration VCS	7,333	20,000	(8,877)	-	18,456
A Place to Belong	20,000	-	(20,000)	-	-
RC Midlands Region	-	108,216	(108,216)	-	-
Hardship	-	2,730	(2,085)	-	645
Befriending	6,415	-	-	-	6,415
Advice and Guidance	4,846	5,509	(485)	-	9,870
Access Arts	-	1,537	(1,537)	-	-
Access	6,888	10,000	(7,889)	-	8,999
Access Movement	-	16,842	(3,758)	-	13,084
Ukraine Social	-	5,000	(3,700)	-	1,300
Ukraine English	-	5,000	(4,479)	-	521
Ukraine Befriending	-	5,000	(3,620)	-	1,380
UKSPF Essential Skills	-	12,500	(3,773)	-	8,727
UKSPF Community Venues & Spaces	-	10,000	-	-	10,000
UKSPF (Cultural Heritage and Creative Capital)	-	11,426	(8,708)	(2,718)	-
ZAKAAT	-	400	-	-	400
Total restricted funds	<u>45,482</u>	<u>236,160</u>	<u>(195,339)</u>	<u>(2,718)</u>	<u>83,585</u>
Total funds	<u><u>115,624</u></u>	<u><u>326,036</u></u>	<u><u>(242,713)</u></u>	<u><u>-</u></u>	<u><u>198,947</u></u>

The transfer from the UKSPF fund to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
Unrestricted funds					
<i>General</i>					
General	58,093	44,896	(30,109)	(2,738)	70,142
Restricted					
Welcome & Integration VCS	-	10,000	(2,667)	-	7,333
A Place to Belong	-	20,000	-	-	20,000
Ukraine	3,431	-	(3,431)	-	-
RC Midlands Region	-	93,110	(93,110)	-	-
Hardship	54	-	(54)	-	-
Community Organisations					
Cost of Living	-	26,854	(26,854)	-	-
Community Matters Fund	-	4,557	(4,557)	-	-
Befriending	9,516	61	(4,723)	1,561	6,415
Advice and Guidance	3,604	3,107	(3,845)	1,980	4,846
Admin Core	-	-	(2,738)	2,738	-
Access Arts	12,186	2,980	(11,625)	(3,541)	-
Access	28,462	10,360	(31,934)	-	6,888
Total restricted funds	<u>57,253</u>	<u>171,029</u>	<u>(185,538)</u>	<u>2,738</u>	<u>45,482</u>
Total funds	<u><u>115,346</u></u>	<u><u>215,925</u></u>	<u><u>(215,647)</u></u>	<u><u>-</u></u>	<u><u>115,624</u></u>

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

A place to belong - To help towards core operating costs.

Access - Free conversational English classes, workshops and social activities such as Cooking & Eating Together.

Advice and Guidance - For providing EVisa support.

Befriending -For volunteers to provide weekly support on a one-to-one basis with refugees and asylum seekers.

Welcome & Integration VCS – For Befriending and Digital Skills for asylum seekers in Nottingham City.

Access Arts – For Art projects, We also ran a conference for the Art of Belonging Consortium.

Access Movement – For running football, running, yoga, and cycling sessions.

Homes for Ukraine - To support for Ukrainians in Nottingham City by running English Classes, Befriending, Advice and EVisa Support.

Hardship – For hardship grants and provisions.

RC Midlands Region - To Help towards Befriending and Navigator sessions , weekly Access group sessions, monthly Cooking Together, regular workshops, activities and social events, It also helped towards covering our core running costs, staffing costs and volunteer expenses.

UKSPF (Cultural and Heritage Capital Grant) - Towards the purchase of equipment for cultural and heritage activities and events.

UKSPF (Community Venues & Spaces) - Towards the improvement of Refugee Roots' office venue.

UKSPF Essential Skills -To improve access and increase referrals to essential skills in Nottingham, Focus areas include the provision of ESOL (English for Speakers of Other Languages), and Digital Skills Classes.

Ukraine Befriending - Is towards Befriending support for Ukrainians in Nottinghamshire County.

Ukraine English - Is towards English language support for Ukrainians in Nottinghamshire County.

Ukraine Social - Is towards social groups and activities to support Ukrainians in Nottinghamshire County.

Zakaat - For hardship and relief of poverty support.

14 Analysis of net assets between funds

	Unrestricted		2025
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	2,649	-	2,649
Current assets	116,402	83,585	199,987
Current liabilities	(3,689)	-	(3,689)
Total net assets	115,362	83,585	198,947

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	1,242	-	1,242
Current assets	72,234	45,482	117,716
Current liabilities	(3,334)	-	(3,334)
Total net assets	70,142	45,482	115,624

15 Related party transactions

There were no related party transactions in the year.

Refugee Roots

Notes to the Financial Statements for the Year Ended 30 June 2025 (continued)

16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.