

Charity registration number 1191680 (England and Wales)

REFUGEE LEGAL SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

REFUGEE LEGAL SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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R Chapman
C Randall
A Kapoor
C Blundy
P Rossdale

Charity registration

England and Wales

1191680

Independent examiner

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REFUGEE LEGAL SUPPORT

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Trustees Annual Report

The trustees present their annual report and financial statements for the year ended 30 September 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 January 2019.

1.A letter from our Executive Director

I joined Refugee Legal Support in March 2025 as the organisation's first Executive Director. I count myself lucky to work alongside such a skilled and committed team of lawyers, caseworkers and outreach specialists across the UK, Northern France and Greece.

It has been one of the most relentless years our sector can remember. Like many of our peers, we have spent much of it moving from one crisis to the next. In July 2025, the government abruptly closed the Afghan resettlement schemes, despite having resettled fewer than two thirds of those originally promised a route to safety. The refugee family reunion route was suspended shortly afterwards. Far-right activity rose sharply across the UK, directed at people on the move, and at those of us who stand with them. Our own offices were targeted, and we faced sustained pressure from sections of the right-wing media. The funding environment, already under strain, has tightened further.

Despite these pressures, I am continually impressed by the way our team works in solidarity with the communities we support, taking our lead from the people most affected. The Afghan data breach and the 'one in, one out' scheme are two good examples. In both cases, we were able to respond quickly because we have spent years working alongside the people directly affected.

When the Ministry of Defence data breach was revealed, exposing the personal details of Afghans we had spent years supporting, we established an academic collaboration to examine the lived impacts of the breach on those affected, submitted written evidence to the Defence Select Committee, and contributed to national coverage that pushed accountability up the agenda.

When the 'one in, one out' scheme was announced in August, our cross-border work meant we were already on the ground. As one of the few UK organisations operating in Northern France, we spoke with over 600 people in the first weeks of the scheme, providing accurate legal information and surfacing the serious concerns it raised.

These are two examples among many. Across the year, we reached over 3,300 people across the UK, Northern France and Greece and worked with nearly 250 pro bono volunteers across 16 commercial law firms. Our report *Still Waiting*, on the Afghans abandoned by the UK, was

cited in Parliament and is now part of the House of Commons Library briefing on the issue. Our research with Oxford University on the criminalisation of people arriving by small boat received national coverage in *The Guardian*. In Greece, we continued to advocate against the unlawful detention of asylum seekers and the government's new draft law on returns, and the team took on the cases that other organisations would not.

None of this would have been possible without our funders, our law firm partners, our trustees, and the individuals who continue to support our work. Thank you.

The year ahead looks challenging, but we will continue to do what this team does best: provide specialist legal support to people who need it and stand alongside the communities we work with. That is how change happens, and it is why I remain hopeful.

2. Who We Are: Objectives, Mission and Values

2.1. Charitable objectives as per the charity's constitution

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit. The charity's objectives as per its constitution are:

- To relieve poverty, sickness, and distress of persons who are internally displaced or in migration or who are asylum seekers or refugees fleeing situations including (but not limited to) war, persecution, and climate change and their families and any dependants who are in conditions of need, hardship and distress;
- To advance education including the education and training of the Beneficiaries;
- To preserve and protect the physical and mental health of the Beneficiaries including but not limited to protecting the rights of the Beneficiaries; and
- To advance the education of the public in general about the issues relating to refugees and those seeking asylum.

2.2 Our mission and values

Our mission

Refugee Legal Support works in solidarity with people who migrate. We advocate for the promotion and protection of people's rights throughout the migration process.

We advance safe migration through legal support, casework, strategic litigation, outreach, training and partnerships. We strive to develop inclusive, sustainable and regenerative ways of working which are directly informed by those with lived migration experience.

We support the global movement that fights entrenched inequalities, racism and other forms of discrimination that force people to migrate.

In doing so we recognise that immigration systems are weighted against those forced to migrate and stand in opposition to hostile policies, along with all forms of violence against people compelled to migrate.

Our Values

These are the core principles of RLS. They are key to decision-making. They help us decide not just what work we do and why, but also how we do it and how we work together.

- We believe that the lack of available financial resources should not hinder access to justice;
- We are anti-racist and denounce any form of oppression;
- We work in solidarity with those who migrate and those who support them;
- We work with people, not for them. We stand alongside and respect the inherent dignity and humanity of people who migrate;
- We are specialised and use our expertise for strategic impact;
- We respect and support the wellbeing and expertise of our colleagues;
- We are proud to be independent.

3. Structure, governance and management

Refugee Legal Support operates in accordance with its governing document, the constitution, signed on 6.10.2020 by its Trustees in the UK. The charity is a Charitable Incorporated Organisation and is regulated by the Charity Commission for England and Wales. Refugee Legal Support became a registered charity on 7.10.2020. The charity holds its funds in two bank accounts: one in the UK (Triodos Bank) and one in Greece (Alpha Bank). The transactions of both bank accounts are reported in the annexed accounts.

Refugee Legal Support is also incorporated in Greece as a civil non-profit organisation ("AMKE") under Greek law (General Commercial Registry No: 155695901000) with the name Refugee Legal Support Greece and the trading name RLS-Greece. RLS-Greece's registered office is at 14 Alexandras Avenue. Athens, postal code 106 82, Greece and is overseen by Annette Elder (trustee of the UK charity), Eva Maria Doerr (trustee of the UK charity) and Polly Rosedale (trustee of the UK charity). RLS-Greece is governed by its constitution which can be found on the charity website at <https://refugeelegalsupport.org/transparency-accountability/>

Trustees who served during the year ending September 2025 Christopher Walter Randall (*appointed 06.12.2021*)
Serves as chair from August 2022

Polly Rossdale (*appointed 21.04.2023*)

Aditi Kapoor (*appointed 21.04.2023*)

Charlotte Blundy (*appointed 21.04.2023*)

Rebecca Chapman (*appointed 7.10.2020*)

Annette Elder (*resigned 29.05.2026*)

Eva Maria Doerr (*appointed 7.10.2020*)

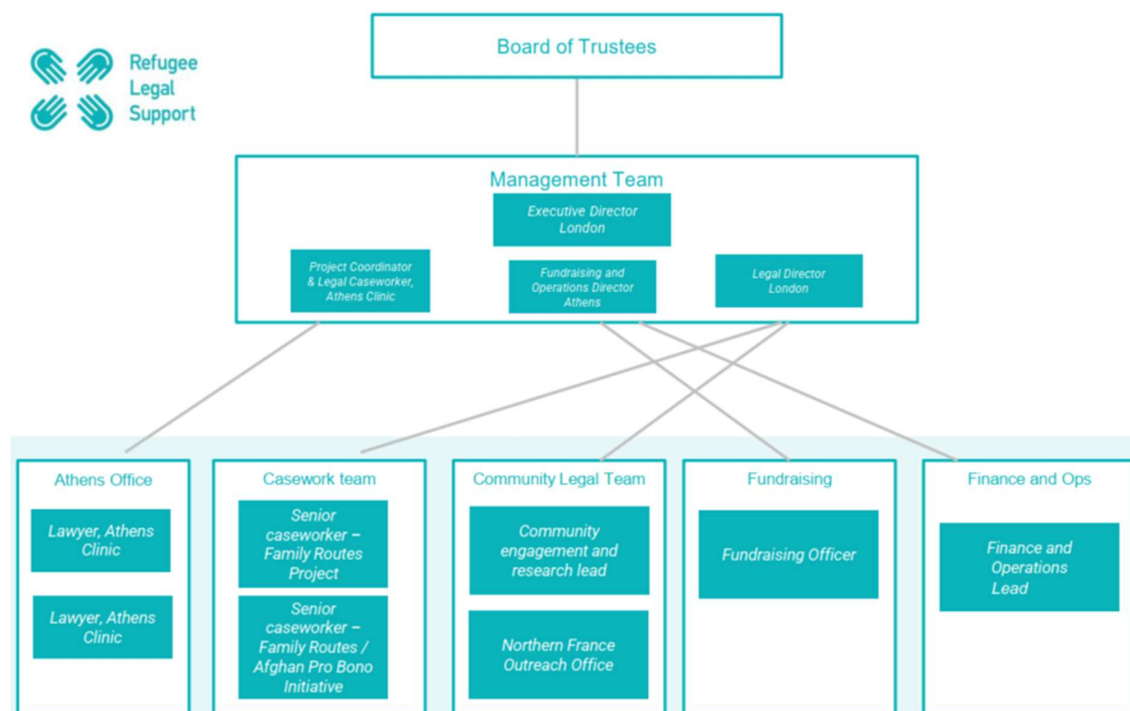
We undertake an open recruitment process, advertised on platforms like Charity Jobs over an appropriate period of time (3-4 weeks). We then have a designated recruitment panel who review applications, shortlist and conduct interviews with formal questions and scoring. Based on the interview scores/outcomes, we then formally appointment and induct the successful applicants into the organisation and Trustee board. Trustees serve a period of three years with the organisation. Recently we have recruited five new trustees, including our first Trustee with lived experience. These new trustees will begin at the next Board meeting on 30 July 2026 for a period of three years.

Management team

Isaac Shaffer, Legal Director

Nick Pilkington, Fundraising Lead

Olivia Clark, Executive Director (*joined March 2025*)



4. Financial Review

The total incoming resources amounted to 878,604 of which 694,219 was for restricted purposes. The resources expended totalled 681,569 including 550,885 of restricted funds. 518,269 of this expenditure related to the direct delivery of charitable activities and 163,300 of this expenditure related to governance, support and raising funds.

This year, our funding came from diverse sources as per note 17 of these accounts.

Our Reserves policy ensures adequate working capital and financial resilience for the charity. To meet the objectives of this policy, the Trustees agreed to aim for unrestricted reserves of **170,500** which is 3 months of current operating costs. The total amount of unrestricted reserves at this year-end amounted to **205,082**.

This amount is then broken down into Employee and Contractual Obligations (total of 64,502) which hold the funds available to the charity in the event that the charity had to close to cover costs related to redundancy, notice periods, winding down and to ensure all legal casework delivered by the charity is responsibly handed over. The remaining amount (total of 140,580) is available to assist with maintaining effective business and financial continuity while the charity is in operation.

When deciding an appropriate reserves level for the charity, the Trustees considered the following:

- the maintenance of essential services for beneficiaries;
- the risks of unplanned closure associated with the charity's business model;
- spending commitments;
- potential liabilities and;
- financial forecasts and responsibilities in relation to responsibly closing or referring its cases (main activity being legal support).

The Trustees will review the policy for maintaining reserves, taking into account all risks faced by the charity, their potential impact on income and planned expenditure, and an assessment of the ways to mitigate such risks. The frequency of reviewing the reserves policy will vary depending on the level of change in monthly expenditure as new projects are undertaken by the charity to pursue its objectives.

5. Investment policy

Any surplus funds are placed on short term deposit accounts.

6. The year in numbers

This year, we supported more people than ever before. From October 2024 to September 2025, we reached over 3,300 people across our work in the UK, Northern

France and Greece. This reflects both the rising demand for specialist legal support and our ability to respond across increasingly complex and hostile systems.

Direct casework

We provided direct casework to 194 people and families across our UK projects, securing 55 positive decisions. Our work spanned three critical areas: supporting Afghans to find safety through resettlement schemes; reuniting separated families; and supporting people criminalised because of their method of arrival in the UK.

In Greece, we provided casework to 47 people and secured 9 positive decisions.

Information and outreach

We reached 1,243 people through information sessions covering Afghan resettlement pathways, asylum interview preparation and rights in the UK. A further 239 Afghans received one-to-one legal consultations to help them navigate the resettlement process.

In Greece, we provided information and signposting to 1,024 people navigating asylum and protection systems. We also made 25 visits to refugee camps in rural areas, reaching 318 people. For many, this was their only opportunity to receive legal information and access specialist support.

Capacity building and collaboration

Across Northern France and Greece, we delivered 17 training sessions for 171 attendees, developing the skills and knowledge of legal professionals and frontline organisations working alongside people seeking safety.

In the UK, we provided training and capacity building support to 40 local authority caseworkers, increasing their knowledge of the Afghan Resettlement Schemes and sharing up-to-date guidance on how to support people navigating changing routes to protection.

“Thank you for your humanity, for being here when others ignore us.” A woman we met when visiting a refugee camp in Greece

7. Our activities in the UK and at the UK's border

The last year has been particularly challenging for people seeking safety in the UK. Despite a change of government in July 2024 and renewed promises of reform, the asylum system remains in deep crisis. A series of significant, often unannounced, legal and policy changes has caused anxiety and confusion, placing considerable

strain on people seeking asylum, refugee communities, and the organisations working to support them.

This included the rapid closure of the Afghan resettlement schemes, the exposure of the Afghan data breach, and the introduction of the “one in, one out” scheme. These developments took place alongside a sharp rise in far-right activity, adding further fear for people already navigating a hostile environment. In this context, the demand for RLS’s work continued to grow, alongside the impact and urgency of our support.

Afghan Pro Bono Initiative (APBI)

We originally launched APBI as an urgent response to the Taliban takeover in Afghanistan. While the government had created routes for Afghans to come to the UK, these routes for many were inaccessible as they were left without the legal support needed to understand and navigate them.

Set up with Safe Passage International and 10 leading commercial law firms, APBI is the only legal project in the UK dedicated to providing end-to-end casework to Afghans as well as being the largest ever UK pro bono project. The project combines expert casework (including litigation), community legal work, targeted research and evidence-based advocacy.

On 1 July 2025, the UK government abruptly closed the Afghan resettlement schemes, despite having resettled fewer than two thirds of the Afghans originally promised a route to safety.

Two weeks later, the government announced a major data breach affecting applications made before 7 January 2022 under ARAP and its forerunner, the Ex-Gratia Scheme. In both cases, the information provided by the Government was slow and rarely provided in relevant languages. This left many not just at high risk but in the dark about their own rights and whether or how they would be impacted.

Throughout this period, we not only continued to provide casework support, challenged delays and unfairness, but worked to produce updated practical guidance that was fully translated in order to fill the information gap. This included developing specific self-help resources such as template letters for the anticipated the over 10,000 people affected by the breach, equipping them with legal tools to seek answers and pursue complaints.

Following the closure of the resettlement schemes, we began winding down APBI for new referrals, ahead of the project’s formal closure in January 2026. The need, however, remains acute. Thousands of applications are still pending, and Afghan communities continue to face serious risks, legal uncertainty and restricted routes to safety. While APBI is closing in its current form, our commitment to Afghan communities remains.

Family Routes Project

Our Family Routes Project was initially set up to support people whose family reunion applications were left in limbo following Brexit. Since then, it has grown into the only dedicated adult family reunion project in the UK.

Working with eight commercial law firms, we provide end-to-end specialist casework, from initial advice and support with applications through to appeal and judicial review where necessary. Through our work where possible we sought not just to reunite families but to challenge the overly narrow definition of the family within the rules. And, with it the failure to reflect the extent of dependency and interconnectedness of families outside of the European perspective and especially in a context of conflict and civil upheaval.

Kidisti's Story (all names have been changed to protect people's identities)

Kidisti's journey to be reunited with her daughter is one of extraordinary determination and strength. In the 10 years she waited to be reunited, Kidisti tells us she survived only on hope alone.

Her story highlights the resilience needed to fight a dysfunctional system, and the vital importance of legal support. Without RLS, Kidisti and her daughter, Semira, might still be separated.

Life at home

Born in Eritrea, Kidisti lost her mother as a child. She grew up with just her father, and has fond memories of playing games like 'soozi,' a skipping game played with an elastic string.

A tumultuous childhood

By the age of 12, Kidisti had already fled her home multiple times. She moved from Eritrea to Ethiopia for her father's work, back to Eritrea, and finally to Sudan after her father, a Pentecostal Christian, faced arrest for practising his faith.

The birth of Kidisti's first daughter

At 19, Kidisti gave birth to Semira. Struggling to find work in Sudan, she moved to Beirut as a domestic worker. She left Semira in the care of a trusted friend, intending to return soon.

However, she never could. And when Semira's guardian relocated to Ethiopia, she took Semira with her.

Forced to flee Beirut after facing serious trauma, Kidisti eventually made it to Greece, where she spent four years rebuilding her life. She met her husband, learned five languages, and was granted asylum. But when she applied to bring Semira to Greece, her application was denied.

Determined to reunite with her daughter, Kidisti made the heartbreaking decision to leave her husband and community behind, fleeing to the UK while pregnant with her second daughter.

RLS lawyers gave Kidisti the support to keep going

Kidisti contacted RLS in 2021, by which point she had been granted refugee status in the UK and had given birth to her second daughter.

While family reunion cases can appear straightforward, in reality they can be long and traumatic. RLS lawyers helped Kidisti compile a detailed witness statement, gather testimony from Semira's guardians and obtain DNA evidence, family photos, and call records.

On the hardest days, Kidisti says: *"RLS lawyer Ellie gave me the moral support that I needed to keep going."*

A successful decision, but still not the end

After submitting all the evidence, it took a year to hear the decision. In 2023, the family finally received the good news that Semira had permission to join her mother in the UK.

After further delays, including the need for Semira to obtain an exit visa to leave Ethiopia, Semira finally arrived in the UK in July 2024.

Kidisti says she finally has peace of mind knowing Semira is safe. They have a good quality of life, and Semira has already started school. Kidisti's only dream for her daughters is for them to be successful.

New Arrivals

For people newly arrived in the UK, early access to accurate legal information can shape the course of their asylum claim. Many are expected to navigate screening and substantive interviews, asylum support, accommodation, family reunion questions, age disputes, trafficking risks and legal representation before they have secured a lawyer or understood the system they are entering.

We launched the New Arrivals project to address this gap. Through workshops, community information sessions and multilingual online resources, we provide accessible legal information about the UK asylum system, what to expect from the Home Office, how the legal definition of a refugee applies in practice, and how to find accredited legal support.

The project also helps identify urgent or complex legal risks. Where people have been criminalised in the context of their arrival, or where frontline professionals need specialist legal input, we provide legal coordination, post-release casework, training and practitioner support.

UK's borders

In Northern France, the need for legal information is largely unmet. People hoping to reach the UK face rapidly changing laws, hostile political rhetoric and very limited practical support. RLS is the only organisation providing UK legal information in Calais.

We combine information sessions and workshops, delivered with interpreters where possible, to help people understand the asylum process and their rights. Our multilingual information sheets are available online and cover issues ranging from what to expect at an asylum interview to how to accessing emergency medical help.

When the UK European Applicant Transfer Scheme, often referred to as the “one in, one out” scheme, was introduced in August 2025, we responded immediately. Under the scheme, for each person that is removed from the UK back to France, one will be allowed to enter the UK from France legally. Although this arrangement was designed to deter small boat crossings of the Channel, in reality, it reduces protection to a numbers game. The scheme trades in human lives rather than providing a genuine, safe alternative to dangerous crossings. Throughout August and September, we spoke with over 600 people in Calais and developed dedicated legal resources and information sheets to address the confusion and concern created by the scheme.

Our frontline evidence also informed a collective submission prepared by Freedom from Torture for the UN Special Rapporteur on the Human Rights of Migrants, showing the importance of frontline evidence gathered directly from border context.

Legal casework

Legal casework remains at the heart of what we do. By focusing on specialist areas such as refugee family reunion, where legal support is often hardest to access, we respond to immediate legal need while developing deep expertise and experience.

Our long-term commitment to this work, and to the communities most affected by it, matters. It enables us to build trust, develop strong networks and collaborations, and understand not only the impact of unfair laws and policies, but also the wider context in which they operate.

Through our legal work, we protect individual rights while also identifying and challenging structural unfairness and injustice. Our legal aid contract means we are able to escalate cases and, where necessary, pursue litigation to secure justice and contribute to the future sustainability of the legal aid sector.

Pushing for systemic change in the UK

Our work to influence systemic change has continued to develop as we grow our expertise, our links to communities and our body of evidence and reputation.

We draw on evidence from our casework to document the impact of laws and policies on people's lives and to push for change beyond individual cases. We prioritise issues

raised through community consultation, focusing on areas where harm is repeated and where there is a realistic opportunity to influence practice, policy or law.

This year's highlights include:

- [“Still Waiting: the Afghans Abandoned by the UK.”](#) our report on the issues with the Afghan resettlement schemes was [mentioned in parliament](#), and now forms a key part of the House of Commons Library briefing on the issue.
- [“I told them the truth.”](#) produced in collaboration with Oxford University, Captain Support UK, and Humans for Rights Network, this report examines the impact of laws criminalising people arriving in the UK by small boat. It reveals that hundreds of people seeking safety have been imprisoned since 2022 simply for how they arrived. The report received national coverage in [The Guardian](#).

Across the year, our research and commentary featured in [The Independent](#), [The Guardian](#), and [BBC News](#), reflecting the growing influence of our work in the national conversation on asylum and refugee rights.

Collaboration with other organisations

RLS was founded by lawyers and activists who came together to address a lack of access to justice. Collaboration remains central to our work, and we believe that lasting change for people on the move requires a stronger sector overall.

In Northern France, we provide regular briefings and information sessions for volunteers at other organisations, keeping them up to date on developments in UK law so they are better equipped to support the people they work with.

Through APBI, we organised two information sessions for frontline professionals, reaching 40 local authority caseworkers. Following the closure of the Afghan resettlement schemes and the data breach announcement, we adapted these sessions to provide timely updates and in-depth resources for colleagues across the sector.

We also support professionals who encounter asylum and immigration issues outside their usual expertise. This includes criminal lawyers handling asylum-related cases, and probation workers unfamiliar with the support available to people seeking asylum.

For example, one client we supported had been homeless for a week because his probation worker did not know he had a right to accommodation. Equipping professionals with the right knowledge is a crucial, but often overlooked, part of improving support.

Pro bono partnerships

Much of our work addresses gaps where almost no other legal support exists. It is largely through our partnerships with commercial law firms, which contribute funding, volunteer hours, specialist expertise, and ongoing commitment, that this work is

possible at scale. We currently work with 16 commercial law firms. Over the past year, we collaborated with 226 volunteers across our Family Routes Project and APBI. These relationships are essential to our work, and we continue to strengthen and expand them each year.

“Our volunteers find this work exceptionally fulfilling, as it enables them to apply their legal expertise in new and impactful ways, always with the guidance and support of RLS’s experienced team. We greatly appreciate RLS’s leadership on these projects and within the wider sector – the positive outcomes we achieve together for vulnerable clients speak for themselves.”

8. Our activities in Greece

Greece remains one of the most critical frontlines for people seeking safety in Europe. As a primary entry point to the continent, and with onward movement severely restricted, demand for legal support is immense. But instead of finding safety on arrival, people are often left stranded in inhumane conditions with no clear route forward.

The people we support in Greece face violence, illegal deportation, a complex and unwelcoming asylum system, and laws that criminalise people for seeking protection.

The funding landscape has also shifted significantly. Reduced US support has accelerated the closure of many services in Greece, leaving critical gaps. We have adapted by stepping into roles previously filled by other NGOs, including helping people access healthcare. Our flexible model and holistic legal approach allow us to respond to shifting policies and urgent needs.

Our support is vital because people often have nowhere else to turn.

Legal casework

Our casework focuses on preparing clients for asylum interviews, helping them understand their case, and taking cases to appeal and subsequent applications where necessary. We work with other services, including medical professionals and psychologists, to make sure that the people we support receive the wider help they need.

We also focus our support on cases that other providers are unable or unwilling to take on. This year, for example, we won asylum for an Egyptian client who was a victim of FGM. Other organisations had not taken her case because Egypt is identified as a safe country under Greek law.

Community legal work and legal information

One of the greatest barriers for people seeking asylum in Greece is a lack of information. The asylum process is complex and bureaucratic, and many people have little understanding of what it involves or what authorities are looking for.

Addressing this gap, and empowering communities to understand their rights, is a key part of our work in Greece.

We:

- Visit refugee camps to provide vital legal information, especially following the introduction of new laws and policies, and to help prevent the spread of misinformation
- Provide one-off information and signposting to other services
- Create information sheets for people in Greece, which are available on our website and translated into multiple languages

“In general, there is a complete lack of awareness about people’s rights and understanding of asylum law [inside the camps] and very little done within official structures to offer this information. Not only does the outreach work Lucy from RLS does mean that people can feel more connected, seen and understood, but also they have the opportunity to speak face to face with someone who has deep knowledge about the “systems” in place, meaning that they feel more empowered and knowledgeable about their rights.” An organisation we partner with to visit the camps

Pushing for change

In solidarity with others across the sector, we use our expertise and body of evidence to push for long-term change in law, policy and practice.

This year’s highlights include:

- Publishing a [joint statement](#) with Mobile Info Team and Equal Rights Beyond Borders, examining the unlawful detention of asylum seekers caused by Greece’s dysfunctional registration system.
- Publishing a [follow up](#) to our report, “Voices from the Camps,” with Mobile Info Team. Published nine months after the initial report, it found that the living conditions and access to services in Greece’s mainland refugee camps had not improved. The report was covered by a major national newspaper, [Efsyn](#).
- Publishing a [joint statement](#) with six other NGOs urging the Greek government to withdraw the new draft law on returns which posed a serious threat to the rights of people on the move.

Sharing our expertise to support the sector in Greece

We hold regular workshops and training sessions for organisations across the sector, covering asylum procedures, legal rights, and referral pathways. By equipping frontline staff and volunteers with reliable, up-to-date knowledge, we extend our reach beyond our own caseload. This ensures that more people seeking safety can access the help they need.

9. Looking forward: our goals for the year ahead

The year ahead will bring new challenges. In the UK, Northern France and Greece, the political environment remains hostile to people seeking safety.

We are determined to continue providing essential legal support to those who need it, standing in solidarity with refugees and people seeking asylum, and empowering diaspora communities to understand and exercise their rights.

A new strategy

Our previous strategy came to an end in September 2025. Working with refugees and people on the move, we have begun developing a new three-year strategy to guide RLS through its next phase. The strategy is rooted in our core values of solidarity and justice, and in our deep commitment to the rights of people seeking safety.

Community legal work

Community legal work will remain central to our future direction. We are continuing to deepen our work with diaspora communities, including by creating stronger links between our community legal services, frontline evidence and strategic legal action. This will help ensure that higher-level legal action is informed by, and accountable to, the communities it is intended to benefit.

Evolving our work with the Afghan community

We are using the expertise, relationships and trust built over four years to shape the next phase of support, supporting Afghan communities to access specialist legal support and upskilling the frontline professionals working alongside them

Lived experience

We believe that people most affected by the asylum and immigration system should help shape the support we provide. After the reporting period, we began work to formalise this commitment through a Lived Experience Advisory Panel. The panel will bring together people with direct experience of resettlement to the UK or the UK asylum process, elevating their voices and lived experience and helping us understand how RLS can better support people seeking safety.

10. Support, funding and solidarity

Our work is only possible because of the people and organisations who believe in it.

The support from our funders goes far beyond financial support. The guidance, introductions, and expertise you provide help shape what we are able to do and how we are able to grow. This is invaluable, and we are deeply grateful.

Organisations that have supported us this year include:

A&O Shearman Foundation	Haella Stitchting	The Law Society Charity
AB Charitable Trust	Jusaca Trust	The National Lottery Community Fund
Blue Moon Trust	London Legal Support Trust	The Souter Charitable Trust
Chalk Cliff Trust	Open Society Foundation	Travers Smith Foundation
Evan Cornish Foundation	Paul Hamlyn Foundation	

We also want to thank our law firm partners. You make it possible for us to work in the spaces where there's no other support available. The commitment your firms and volunteers bring to this work has a significant impact on our clients, and enables us to reach even more people seeking safety.

Our law firm partners this year have been:

A&O Shearman	Gibson Dunn & Crutcher	Reed Smith
Akin Gump Strauss Hauer & Feld	Herbert Smith Freehills	Ropes & Gray
Ashurst	Hogan Lovells	Simmons & Simmons
Cleary Gottlieb Steen & Hamilton	Kirkland & Ellis	Skadden, Arps, Slate, Meagher & Flom (UK) LLP
Clyde & Co	Mayer Brown	Squire Patton Boggs
Debevoise & Plimpton	Norton Rose Fulbright	White & Case
Eversheds Sutherland	Orrick	

We also rely on the generosity of our friends and supporters who make regular donations to our work. We wouldn't be here without your help.

In particular, we wish to thank the many hundreds of named, and often unnamed, individuals who make regular donations, give to our CrowdJustice campaigns and to our London Legal Walk team. We carry your messages of solidarity and strength with us, and they keep us going through the hardest times.

REFUGEE LEGAL SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees' report was approved by the Board of Trustees.



Chris Randall (Jul 21, 2026 17:40:10 GMT+1)

C Randall

Trustee

Date: 27/07/2026

.....



Charlotte Blundy (Jul 27, 2026 21:38:38 GMT+2)

C Blundy

Trustee

REFUGEE LEGAL SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF REFUGEE LEGAL SUPPORT

I report to the trustees on my examination of the financial statements of Refugee Legal Support (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date: 28/07/2026.....

REFUGEE LEGAL SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	101,120	694,219	795,339	33,657	552,579	586,236
Other trading activities	4	83,265	-	83,265	70,690	-	70,690
Total income		<u>184,385</u>	<u>694,219</u>	<u>878,604</u>	<u>104,347</u>	<u>552,579</u>	<u>656,926</u>
Expenditure on:							
Raising funds	5	867	-	867	1,875	7,287	9,162
Charitable activities	6	129,817	550,885	680,702	95,217	545,292	640,509
Total expenditure		<u>130,684</u>	<u>550,885</u>	<u>681,569</u>	<u>97,092</u>	<u>552,579</u>	<u>649,671</u>
Net income		53,701	143,334	197,035	7,255	-	7,255
Transfers between funds		25,750	(25,750)	-	-	-	-
Net movement in funds	8	79,451	117,584	197,035	7,255	-	7,255
Reconciliation of funds:							
Fund balances at 1 October 2024		125,631	29,504	155,135	118,376	29,504	147,880
Fund balances at 30 September 2025		<u>205,082</u>	<u>147,088</u>	<u>352,170</u>	<u>125,631</u>	<u>29,504</u>	<u>155,135</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

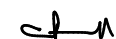
REFUGEE LEGAL SUPPORT

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		237		316
Current assets					
Debtors	13	49,253		28,782	
Cash at bank and in hand		417,413		364,246	
		466,666		393,028	
Creditors: amounts falling due within one year	14	(114,733)		(238,209)	
Net current assets			351,933		154,819
Total assets less current liabilities			352,170		155,135
The funds of the charity					
Restricted income funds	17	147,088		29,504	
Unrestricted funds	18	205,082		125,631	
		352,170		155,135	

The financial statements were approved by the trustees on 27/07/2026



Chris Randall (Jul 21, 2026 17:40:10 GMT+1)

C Randall

Trustee



Charlotte Blundy (Jul 27, 2026 21:38:38 GMT+2)

C Blundy

Trustee

REFUGEE LEGAL SUPPORT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	21		53,167		216,787
Net cash generated from investing activities			-		-
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			53,167		216,787
Cash and cash equivalents at beginning of year			364,246		147,459
Cash and cash equivalents at end of year			417,413		364,246

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

Refugee Legal Support is a Charitable Incorporated Organisation.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.5 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	98,016	-	98,016	33,657	-	33,657
Grants	-	694,219	694,219	-	552,579	552,579
Donated goods and services	3,104	-	3,104	-	-	-
	<u>101,120</u>	<u>694,219</u>	<u>795,339</u>	<u>33,657</u>	<u>552,579</u>	<u>586,236</u>

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	40,680	54,451
Other income	42,585	16,239
	<u> </u>	<u> </u>
Other trading activities	83,265	70,690
	<u> </u>	<u> </u>

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Advertising	867	-	867	1,875	7,287	9,162
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	397,037	373,911
Direct expenses	20,009	80,246
Interpreters fees	39,388	26,837
Subscriptions	2,040	2,257
Recruitment and other staff costs	6,548	722
Training costs	3,655	3,095
Rent, rates and water	28,256	25,158
Insurance	2,504	3,683
Telephone	1,168	1,002
Travelling	2,833	1,897
Office Expenses	4,015	3,397
IT and software	7,808	1,704
Safeguarding	476	9
Bank charges	1,654	837
Sundries	878	158
	<u>518,269</u>	<u>524,913</u>
Share of support and governance costs (see note 7)		
Support	121,343	101,760
Governance	41,090	13,836
	<u>680,702</u>	<u>640,509</u>
Analysis by fund		
Unrestricted funds	129,817	95,217
Restricted funds	550,885	545,292
	<u>680,702</u>	<u>640,509</u>

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	101,368	77,638
Depreciation	79	105
Travelling	-	1,912
Training costs	-	294
Freelance staff	19,896	21,811
Governance costs	41,090	13,836
	<u>162,433</u>	<u>115,596</u>

Analysed between:

Charitable activities	<u>162,433</u>	<u>115,596</u>
-----------------------	----------------	----------------

	2025 £	2024 £
Governance costs comprise:		
Staff costs	20,463	-
Accountancy	8,499	4,971
Legal and professional	3,990	1,374
Consultancy costs	3,160	7,491
Freelance staff	4,978	-
	<u>41,090</u>	<u>13,836</u>

Accountancy costs include a payment of £1,980 for accounts preparation and independent examination. In the prior year, the charity paid £300pcm for an accountancy service which included payroll, accounts preparation and independent examination for the year.

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,980	3,600
Depreciation of owned tangible fixed assets	<u>79</u>	<u>105</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
14	13

Employment costs

	2025 £	2024 £
Wages and salaries	421,127	366,330
Social security costs	85,601	76,348
Other pension costs	12,140	8,871
	518,868	451,549

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £
Aggregate compensation	98,001

Key Management Personnel is defined as the Executive Director, Legal Director and Fundraising and Operations Director roles.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 October 2024	1,000
At 30 September 2025	1,000
Depreciation and impairment	
At 1 October 2024	684
Depreciation charged in the year	79
At 30 September 2025	763
Carrying amount	
At 30 September 2025	237
At 30 September 2024	316

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	40,812	15,000
Other debtors	8,441	13,782
	49,253	28,782

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		14,448	-
Deferred income	15	82,505	237,286
Trade creditors		13,520	-
Other creditors		2,280	923
Accruals		1,980	-
		114,733	238,209

15 Deferred income

	2025 £	2024 £
Other deferred income	82,505	237,286

Deferred income is included in the financial statements as follows:

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

15	Deferred income	(Continued)	
		2025	2024
		£	£
	Deferred income is included within:		
	Current liabilities	82,505	237,286
		<u> </u>	<u> </u>
	Movements in the year:		
	Deferred income at 1 October 2024	237,286	-
	Released from previous periods	(237,286)	-
	Resources deferred in the year	82,505	237,286
		<u> </u>	<u> </u>
	Deferred income at 30 September 2025	82,505	237,286
		<u> </u>	<u> </u>
16	Retirement benefit schemes	2025	2024
		£	£
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	12,140	8,871
		<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
AB Charitable Trust: Wellbeing	-	4,000	(2,536)	-	1,464
AB Charitable Trust	-	56,229	(40,227)	-	16,002
Evan Cornish Foundation	-	5,000	(5,000)	-	-
The Law Society	-	5,000	(3,194)	-	1,806
Souter Charitable Trust	-	3,000	(1,739)	-	1,261
Travers Smith Foundation	-	1,000	(1,000)	-	-
King's Legal Clinics	-	11,000	(11,000)	-	-
Open Society Foundation	-	64,203	(56,687)	-	7,516
A&O Shearman Foundation	-	5,000	(5,000)	-	-
Chalk Cliff Trust	-	5,000	(3,828)	-	1,172
JUSACA Family Trust	-	60,195	(60,195)	-	-
Haella	-	4,482	(4,482)	-	-
Blue Moon	-	10,000	(10,000)	-	-
Paul Hamlyn Foundation	-	53,874	(46,685)	-	7,189
Ashurst Law Firm	-	3,000	(3,000)	-	-
Afghan Pro Bono Initiative: Law Firms	-	185,562	(122,051)	3,754	67,265
National Lottery Community Fund: RC England Wide	-	72,568	(60,733)	-	11,835
Family Reunion Project: Law Firms	-	120,106	(94,837)	-	25,269
Other core funding	29,504	25,000	(18,691)	(29,504)	6,309
	<u>29,504</u>	<u>694,219</u>	<u>(550,885)</u>	<u>(25,750)</u>	<u>147,088</u>
 Previous year:	 At 1 October 2023	 Incoming resources	 Resources expended	 Transfers	 At 30 September 2024
	£	£	£	£	£
Other restricted funds	<u>29,504</u>	<u>552,579</u>	<u>(552,579)</u>	<u>-</u>	<u>29,504</u>

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

17 Restricted funds

(Continued)

Description of Restricted Funds

AB Charitable Trust: Wellbeing Fund: This funds our staff's clinical supervision and other relevant wellbeing/support costs

AB Charitable Trust: This funds our overall organisational costs

Evan Cornish Foundation: This funds our criminalisation work

The Law Society: This funds our outreach work in multiple locations

Souter Charitable Trust: This funds our work in Athens

Travers Smith Foundation: This funds our work in Athens

King's Legal Clinics: This funds our legal clinic work in partnership with Kings College London

Open Society Foundation: This funds our pathways to protection project

A&O Shearman Foundation: This funds our overall organisational costs

Chalk Cliff Trust: This funds our work in Athens

JUSACA Family Trust: This funds our work in Athens

Haella: This funds our outreach work in multiple locations

Blue Moon: This funds our work in Athens

Paul Hamlyn Foundation: This funds our overall organisational costs

Ashurst Law Firm: This funds our outreach work in multiple locations

Afghan Pro bono Initiative (APBI): Law firm funding for our APBI community outreach work

National Lottery Community Fund: RC England Wide: This funds our APBI community outreach work

Family Reunion Project: Law firm funding for our Family Reunion Project

Other core funding: to support the charity's overall organisational costs, including from a funder that wishes to remain unnamed.

Transfers out of restricted funds represent income incorrectly noted as restricted in the prior period and restricted expenditure in the prior period not being fully allocated.

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
Designated funds - employee and contractual obligations	43,944	20,558	-	-	64,502
General funds	81,687	163,827	(130,684)	25,750	140,580
	<u>125,631</u>	<u>184,385</u>	<u>(130,684)</u>	<u>25,750</u>	<u>205,082</u>
Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
Designated funds - employee and contractual obligations	30,517	13,427	-	-	43,944
General funds	87,859	90,920	(97,092)	-	81,687
	<u>118,376</u>	<u>104,347</u>	<u>(97,092)</u>	<u>-</u>	<u>125,631</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 September 2025:			
Tangible assets	237	-	237
Current assets/(liabilities)	204,845	147,088	351,933
	<u>205,082</u>	<u>147,088</u>	<u>352,170</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	316	-	316
Current assets/(liabilities)	125,315	29,504	154,819
	<u>125,631</u>	<u>29,504</u>	<u>155,135</u>

REFUGEE LEGAL SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

21 Cash generated from operations	2025 £	2024 £
Surplus for the year	197,035	7,255
Adjustments for:		
Depreciation and impairment of tangible fixed assets	79	105
Movements in working capital:		
(Increase) in debtors	(20,471)	(28,782)
Increase in creditors	31,305	923
(Decrease)/increase in deferred income	(154,781)	237,286
Cash generated from operations	<u>53,167</u>	<u>216,787</u>

22 Analysis of changes in net funds

The charity had no material debt during the year.