



Opora

(A company limited by guarantee)

Financial Statements

Year Ended 31 March 2025

OPORA

Charity registration number: 1186805

Company registration number: 13964425

Opora

Charity and Trustee Information

Trustees and Directors for the period

Jehor Lanovenko (Chair)
Anna Yuriyivna Kachetzhivva
Dr Sophie Elizabeth Herbert (resigned 3rd September 2024)
Sarah Louise Pollard (resigned 2nd December 2024)
Damon Shipe
Sir Evan Paul Silk

Secretary

Amelia Loveday

Senior Management Team

Stanislav Benes (Managing Director)

Registered Address

OPORA
128 City Road, London
United Kingdom
EC1V 2NX

Independent Examiner

UHY Williamson Croft
York House
20 York Street
Manchester
M2 3BB

Solicitors

Mishcon de Reya LLP
Africa House
70 Kingsway
London
WC2R 6AH

Bankers

NatWest
Moorgate (8) Branch
PO Box 712
94 Moorgate
London
EC2M 6UR

Wise
6th Floor
The Tea Building
56 Shoreditch High Street
London
E1 6JJ

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OPORA

Objectives and Activities

Purpose and Aims

OPORA supports Ukrainians displaced by the war to rebuild their lives sustainably in the United Kingdom. We do this by providing accessible information and guidance; moderated digital community spaces; employability, language and wellbeing support; resources to navigate the UK system; and targeted assistance such as mental health support.

Our mission remains grounded in empowering beneficiaries with the knowledge, tools and support networks needed to build secure, independent lives in the UK, while responding to their rapidly evolving needs.

Ensuring Our Work Delivers Our Aims

The Trustees review OPORA's aims, objectives and activities regularly and at least annually, ensuring alignment with the Charity Commission's public benefit guidance. Our decisions are informed by continuous beneficiary engagement through surveys, community feedback, frontline observations and data gathered across OPORA's digital platforms.

This evidence-led approach ensures OPORA focuses resources on areas where beneficiaries face the greatest barriers, and where OPORA's capabilities, particularly in digital information delivery, can deliver meaningful impact efficiently and at scale.

Achievement and performance

Charitable activities

Despite the continued pressures of the UK cost-of-living crisis and a challenging fundraising environment, OPORA delivered significant and far-reaching impact for Ukrainians across the UK. Our activities this year continued to prioritise unmet needs, clarity of information, safeguarding and scalable support solutions.

1. Digital Information Services and Community Support

OPORA strengthened its role as a trusted national information hub for Ukrainians navigating life in the UK. Across our platforms, we reached an estimate of over **500 individuals daily**. Our focus on accuracy, bilingual accessibility and proactive updates allowed beneficiaries to receive reliable support at moments of uncertainty.

Website and Online Resources

- 234,000 users accessed OPORA's website during the reporting period.
- New dedicated sections supporting eVisa transition, the Ukrainian Permission Extension (UPE), and signposted support services.
- 20 blogs published, with several receiving up to 25,000 views.
- Delivered 18 webinars (including mental health and integration topics) with 4,800 views and 8,800 additional video resource views.

Community Support Groups

- More than 25,000 beneficiaries participated in moderated thematic groups covering immigration processes, housing, benefits, employment and integration.
- Trained moderators supported beneficiaries Monday–Friday, providing structured signposting and safeguarding.
- Online community channels handled **13,860 individual queries** across four specialised chats and a dedicated employment channel.
- Changes to the Ukrainian schemes in the UK created confusion and anxiety among our beneficiaries. OPORA responded swiftly by engaging with relevant government, civil service and civil society bodies to represent our beneficiaries' concerns and need for stability and clear communication; publishing guidance resources in line with evolving Home Office and partners' guidance.

2. Mental Health Ecosystem

OPORA expanded its mental health support in response to the increasing emotional strain, trauma and uncertainty affecting Ukrainians, particularly families with children.

Therapeutic Groups and Webinars

- Two monthly drop-in support groups (15–20 participants per session) delivered by a qualified Ukrainian psychologist.
- Over 20 expert-led webinars with more than 1,300 attendances.

Resources for Children and Families

- Distributed over 500 copies of *A Journey Across Countries with Mr Corgi*, an interactive therapeutic workbook for children aged 8–12.
- Secured dedicated funding to produce a similar new mental health resource for teenagers; development commenced during the reporting period for delivery and impact in 2026.

Interactive Access Tools

- Created a nationwide map of more than 50 mental health services.
- Partnered with international organisations, including the IRC, to produce 10 trauma-informed educational videos viewed over 5,000 times.

3. Technology and Innovation: AI-Assisted Support

To meet rising beneficiary demand efficiently, OPORA continued developing its AI Assistant in partnership with a dedicated product and software engineering partner, which:

- Processed more than 12,000 queries this year by signposting users to published OPORA and trusted partner and government materials
- Resolved approximately 70% of queries automatically with a **91.5% positive feedback rating**;
- Provided rapid, safe and accurate support on topics including sponsorship, Ukrainian schemes and BRP issues.

This technology has meaningfully expanded OPORA's capacity during a period of constrained resources.

4. Representing beneficiaries in policy, research and Sector Engagement

OPORA remained an active voice representing Ukrainian families in the UK:

- Contributed insights to government departments, including MHCLG, and briefed MPs and Peers on emerging issues around UPE.
- Participated in national events marking the three-year anniversary of the full-scale invasion.
- Supported research initiatives with academic partners including the LSE, University of Birmingham and Bristol University.
- Continued active membership in national working groups including BRC, Welcome Hubs, the Ukraine Response Community of Practice and Core Delivery Group.

Contribution by Volunteers

OPORA's achievements this year were made possible through the dedication, professionalism and generosity of our volunteers. They contributed across all areas of delivery: technology, data, content development, mental health, business mentoring, safeguarding and moderation of high-volume support channels.

Volunteer contribution remains one of OPORA's greatest strengths and a key driver of our ability to deliver scalable, cost-effective impact. Trustees extend their sincere gratitude for their exceptional commitment.

Structure, Governance and Management

Governing document: Memorandum and Articles of Incorporation

How Charity is Constituted: Charitable Company Limited by Guarantee

Trustee Recruitment and Training

Trustees are appointed in accordance with the Articles, ensuring a balanced board with skills spanning finance, governance, public policy, lived experience and operational delivery. Trustees receive regular updates on beneficiary needs and complete training in safeguarding, data protection and governance.

All Trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are in relation to fulfilling the Trustee role and charitable activities on behalf of the charity.

Risk Management

The Board maintains a risk register reviewed regularly. Key risks are considered as they emerge and evolve, including updating mitigants and control framework to minimise controllable exposure for OPORA.

Financial Review

Principal funding sources

Income during the year came primarily from grants and voluntary donations. Trustees are grateful to the many foundations and individual donors whose support sustained OPORA's work during a wider sector-wide downturn in charitable giving. The cost-of-living crisis continued to depress individual giving and increase demand for our services.

Reserves, Investments and Going Concern

OPORA does not hold investments, ensuring funds remain immediately available for charitable delivery.

The charity maintained reserves in line with the three-month expenditure target set by the Board. Despite the decrease in unrestricted funding due to the constrained fundraising environment, Trustees consider the current level adequate and proportionate to OPORA's operating model.

Following review, Trustees confirm the charity remains a going concern.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the 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 UK 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 charitable company will continue in business.

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The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

No Funds are held by a custodian Trustee.

This report was approved by the Trustees on 17th December 2025 and signed on their behalf by:



Jehor Lanovenko
Trustee

OPORA

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Independent Examiner's Report to the Trustees of Opora

Year Ended 31 March 2025

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which comprises the Statement of Financial Activities, Balance Sheet and Notes to the Financial Statements.

Responsibilities and basis of report

As the Trustees of Opora (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, 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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Tor Stringfellow FCA, ICAEW

UHY Williamson Croft
York House
20 York Street
Manchester
M2 3BB

Date: 17th December 2025

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Statement of Financial Activities (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year Ended 31 March 2025

		2025			2024
		<i>Restricted funds</i>	<i>Unrestricted funds</i>	Total	Total
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	27,750	51,658	79,408	72,862
Charitable activities	3	-	-	-	11,253
Investments	4	-	14	14	37
Total income and endowments		27,750	51,672	79,422	84,152
Expenditure on:					
Charitable activities	5	34,355	85,524	119,879	130,027
Total expenditure		34,355	85,524	119,879	130,027
Net movement in funds	13	(6,605)	(33,852)	(40,457)	(45,875)
Reconciliation of funds:					
Total funds brought forward	13	33,605	85,648	119,253	165,128
Total funds carried forward	13	27,000	51,796	78,796	119,253

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 8 to 15 form part of these financial statements.

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(Company registration number: 13964425)

Balance Sheet

Year Ended 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets		-	-
		-	-
Current assets			
Debtors	10	-	20,000
Cash at bank and in hand	11	82,780	107,956
		82,780	127,956
Creditors: amounts falling due within one year	12	3,984	8,703
		78,796	119,253
Net current assets			
		-	-
Creditors: amounts falling due after more than one year			
		-	-
Net assets		78,796	119,253
Charity Funds			
Restricted funds	13	27,000	33,605
Unrestricted funds	13	51,796	85,648
Total charity funds	13	78,796	119,253

For the year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

The Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board of Trustees on 17th December 2025.

Signed on behalf of the board of Trustees


Jehor Lanovenko
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Notes to the Financial Statements

Year Ended 31 March 2025

1 Summary of significant accounting policies

(a) General information and basis of preparation

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

128 City Road
London
United Kingdom
EC1V 2NX

These financial statements were authorised for issue by the trustees on 1st December 2025.

Opora 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.

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The accounts do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirements to prepare such a statement.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Notes to the Financial Statements

Year Ended 31 March 2025

1 Summary of significant accounting policies

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on cash held at bank is recognised as it accrues on the balances held.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Expenditure on charitable activities

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.

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including accountancy fees, strategic management and registration costs.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Notes to the Financial Statements

Year Ended 31 March 2025

1 Summary of significant accounting policies

(f) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(g) Tax

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.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	<i>Restricted funds 2025 £</i>	<i>Unrestricted funds 2025 £</i>	<i>Total 2025 £</i>
Donations	-	1,658	1,658
Grants	27,750	50,000	77,750
	27,750	51,658	79,408

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Donations	6,795	6,067	12,862
Grants	30,000	30,000	60,000
	36,795	36,067	72,862

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Notes to the Financial Statements

Year Ended 31 March 2025

3 Income from charitable activities

	<i>Restricted funds 2025 £</i>	<i>Unrestricted funds 2025 £</i>	<i>Total 2025 £</i>
Contracted services / projects	-	-	-
Other income	-	-	-
	-	-	-

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Contracted services / projects	-	11,225	11,225
Other income	-	28	28
	-	11,253	11,253

4 Income from investments

	<i>Restricted funds 2025 £</i>	<i>Unrestricted funds 2025 £</i>	<i>Total 2025 £</i>
Interest - deposits	-	14	14
	-	14	14

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Interest - deposits	-	37	37
	-	37	37

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Notes to the Financial Statements

Year Ended 31 March 2025

5 Analysis of expenditure on charitable activities

	<i>Activities undertaken directly 2025 £</i>	<i>Support costs 2025 £</i>	<i>Total 2025 £</i>
Staff costs	101,662	-	101,662
Direct expenses	13,175	-	13,175
Advertising and marketing	-	475	475
Contractors	1,568	-	1,568
Governance	-	2,370	2,370
General expenses	-	158	158
Bank charges	-	15	15
Insurance	-	456	456
	116,405	3,474	119,879

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total 2024 £</i>
Staff costs	94,511	-	94,511
Direct expenses	16,640	-	16,640
Advertising and marketing	1,276	547	1,823
Contractors	10,350	-	10,350
Governance	-	3,515	3,515
General expenses	-	1,370	1,370
Bank charges	-	35	35
Insurance	-	458	458
Legal	1,325	-	1,325
	124,102	5,925	130,027

£34,355 (2024: £13,190) of the above costs were attributable to restricted funds. £85,524 (2024: £116,837) of the above costs were attributable to unrestricted funds.

Notes to the Financial Statements

Year Ended 31 March 2025

6 Governance costs

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Accountancy fees	2,323	3,432
ICO registration	47	83
	<u>2,370</u>	<u>3,515</u>

7 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £900 (2024: £1,200) and fees for preparation of the financial statements of £900 (2024: £1,200).

8 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	2025 Number	2024 Number
Direct charitable work	4	4
	<u>4</u>	<u>4</u>

The total staff costs and employee benefits were as follows:

	2025 £	2024 £
Wages and salaries	91,651	89,694
Social security	8,274	3,632
Defined contribution pension costs	1,737	1,185
	<u>101,662</u>	<u>94,511</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

9 Trustees' and key management personnel remuneration and expenses

The key management personnel of the charity comprised the Managing Director.

The total remuneration (including pension contributions) payable to the key management personnel of the charity for the year was £35,010 (2024: £33,000).

The Trustees neither received nor waived any remuneration during the year (2024: £Nil).

The Trustees had expenses reimbursed during the year totalling £44 (2024: £102).

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Notes to the Financial Statements

Year Ended 31 March 2025

10 Debtors

	2025 £	2024 £
Accrued income	-	20,000
	-	20,000

11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	82,780	107,956
	82,780	107,956

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,783	5,914
Pension creditor	401	389
Other creditors	-	-
Accruals and deferred income	1,800	2,400
	3,984	8,703

13 Statement of funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General funds	85,648	51,672	85,524	51,796
Restricted funds				
Unbound Philanthropy	-	10,000	10,000	-
The Story of Christmas	10,000	17,000	10,000	17,000
The National Lottery – MAIN Grant	20,000	-	10,000	10,000
Mazars Charitable Trust	-	750	750	-
JustGiving – Mental Health	3,605	-	3,605	-
	33,605	27,750	34,355	27,000
Total of funds	119,253	79,422	119,879	78,796

Notes to the Financial Statements

Year Ended 31 March 2025

13 Statement of funds (continued)

Fund descriptions

Unrestricted funds

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

Restricted funds

Restricted funds are used for specific projects which support provide dedicated support for Ukrainians affected by the war arriving in the UK seeking to rebuild their lives sustainably.

Analysis of net assets between funds

Analysis of net assets between funds – current year

	<i>Restricted funds 2025 £</i>	<i>Unrestricted funds 2025 £</i>	<i>Total 2025 £</i>
Current assets	27,000	55,780	82,780
Creditors due within one year	-	(3,984)	(3,984)
Total	27,000	51,796	78,796

Analysis of net assets between funds – prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Current assets	33,605	94,351	127,956
Creditors due within one year	-	(8,703)	(8,703)
Total	33,605	85,648	119,253

14 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,737 (2024: £1,185).

Amounts of £401 (2024: £389) were payable to the fund at the balance sheet date and are included in creditors.

15 Taxation

The company is a registered charity and is therefore exempt from taxation.