

REGISTERED COMPANY NUMBER: CE034187 (England and Wales)
REGISTERED CHARITY NUMBER: 1205578

Report of the Trustees and
Unaudited Financial Statements
for the Period
3 November 2023 to 31 December 2024
for
The FoRB Foundation

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

The FoRB Foundation

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The FoRB Foundation
Report of the Trustees
for the Period 3 November 2023 to 31 December 2024

The trustees present their report with the financial statements of the charity for the period 3 November 2023 to 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The charitable incorporated organisation was incorporated on 3 November 2023 and commenced trading on the same date.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote Freedom of Religion or Belief (FoRB) globally, support individuals and communities affected by FoRB violations, and influence public policy, media discourse, and governmental action.

Significant activities

Secretariat and Parliamentary Engagement

As the official Secretariat of the All-Party Parliamentary Group for Freedom of Religion or Belief (APPG FoRB), the FoRB Foundation plays a central role in advancing FoRB policy within the UK Parliament. This includes:

Strategic Coordination: Providing administrative, policy, and research support to APPG FoRB, ensuring regular parliamentary engagement through events, debates, and committee briefings.

Parliamentary Events and Advocacy: Organising high-impact events, including briefings and evidence sessions, focused on FoRB violations affecting all faiths and none such as Ahmadiyyas, Nigerian Christians, and Uyghurs, thereby strengthening cross-party parliamentary awareness and response.

Diplomatic Engagement: Supporting UK Parliamentarians in multilateral advocacy on FoRB issues through coordinated delegations and correspondence with embassies, government departments, and international organisations.

International Representation and Advocacy

Geneva Mission (UN FoRB Advocacy): Facilitated a high-level civil society delegation, including Muslim leaders, to address the United Nations and advocate for international protections on FoRB.

IRF Summit (Washington D.C.): Represented the UK alongside parliamentarians and civil society stakeholders, helping launch the global FoRB Council of Ambassadors.

Education and Empowerment Initiatives

University Degree Access (Pathway Programme): In partnership with Nigerian NGOs and Brigham Young University (BYU), enabled 80 FoRB-affected students to pursue online university degrees.

Vocational Skills Training: Provided sewing machines and business mentoring to young survivors of FoRB-related trauma in northern Nigeria, enabling self-reliance and economic recovery.

School Awareness Campaigns: Delivered a FoRB Awareness Day across 5 secondary schools in Nigeria, engaging over 500 students in human rights and interfaith dialogue education.

Public Policy and Multi-Stakeholder Forums

Faith and Business Roundtable (UK Parliament): Co-convened a parliamentary event with business leaders promoting religious inclusion at work and alignment with REDI Index best practices.

Delegations and Civil Society Missions: Organised fact-finding and diplomatic visits to Nigeria, Egypt, India and Geneva, facilitating reporting mechanisms and collaborative responses to FoRB violations.

Public benefit

The FoRB Foundation's activities contribute to the public benefit by empowering marginalised and persecuted communities, increasing FoRB literacy among lawmakers and youth, and influencing national and international policy frameworks.

The FoRB Foundation

Report of the Trustees for the Period 3 November 2023 to 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its constitution and is a registered Charitable Incorporated Organisation (CIO), regulated by The Charity Commission.

Risk management

Safeguarding: All programme staff receive appropriate safeguarding training, especially in relation to work with youth and survivors of trauma.

Political Neutrality: Maintained through cross-party parliamentary engagement and the inclusive representation of diverse faith and belief communities.

Financial Oversight: Segregation of duties, dual signatories, and independent scrutiny of accounts are maintained to ensure transparency and accountability.

Governance and Staffing

- **Trustees and Officers:** The Foundation operates with oversight from a board and works closely with APPG officers (Jim Shannon MP, Ruth Jones MP, Lord Alton, and Lord Jackson).
- **Management:** Julie Jones serves as Director and oversees operational delivery.
- **Volunteers & Contractors:** Includes part-time parliamentary officer, administration assistant, and country consultants.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE034187 (England and Wales)

Registered Charity number

1205578

Registered office

5 Thornbury Close
Merthyr Tydfil
CF48 1HP

Trustees

D Barry (appointed 6.11.23)
J Elvidge (appointed 6.11.23)
D A Watson (appointed 3.12.24)
M G Jones (appointed 6.11.23)

Company Secretary

Independent Examiner

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Approved by order of the board of trustees on 5/9/25 and signed on its behalf by:



.....
M G Jones - Trustee

**Independent Examiner's Report to the Trustees of
The FoRB Foundation**

Independent examiner's report to the trustees of The FoRB Foundation ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the period 3 November 2023 to 31 December 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

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.



Karl Robert Wilcox F.C.C.A.

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Date:25/11/2025.....

The FoRB Foundation

**Statement of Financial Activities
for the Period 3 November 2023 to 31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		59,960	57,926	117,886
Charitable activities				
Freedom of Religion		48,713	41,123	89,836
Investment income	2	<u>301</u>	<u>-</u>	<u>301</u>
Total		<u>108,974</u>	<u>99,049</u>	<u>208,023</u>
EXPENDITURE ON				
Charitable activities				
Freedom of Religion		<u>50,583</u>	<u>24,731</u>	<u>75,314</u>
NET INCOME		<u>58,391</u>	<u>74,318</u>	<u>132,709</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>58,391</u></u>	<u><u>74,318</u></u>	<u><u>132,709</u></u>

The notes form part of these financial statements

The FoRB Foundation

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
CURRENT ASSETS				
Debtors	5	10,142	-	10,142
Cash at bank		<u>55,360</u>	<u>74,318</u>	<u>129,678</u>
		65,502	74,318	139,820
CREDITORS				
Amounts falling due within one year	6	(7,111)	-	(7,111)
		<u>58,391</u>	<u>74,318</u>	<u>132,709</u>
NET CURRENT ASSETS				
		<u>58,391</u>	<u>74,318</u>	<u>132,709</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>58,391</u>	<u>74,318</u>	<u>132,709</u>
NET ASSETS				
		<u>58,391</u>	<u>74,318</u>	<u>132,709</u>
FUNDS	7			
Unrestricted funds				58,391
Restricted funds				<u>74,318</u>
TOTAL FUNDS				<u>132,709</u>

The charitable incorporated organisation is entitled to exemption from audit for the period ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2024.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable incorporated organisation as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the charitable incorporated organisation.

The notes form part of these financial statements

The FoRB Foundation

Balance Sheet - continued
31 December 2024

The financial statements were approved by the Board of Trustees and authorised for issue on
5/9/2025 and were signed on its behalf by:



.....
D Barry - Trustee



.....
J Elvidge - Trustee



.....
M G Jones - Trustee



.....
D A Watson - Trustee

The notes form part of these financial statements

The FoRB Foundation

Notes to the Financial Statements for the Period 3 November 2023 to 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	£
Deposit account interest	<u>301</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2024.

The FoRB Foundation

**Notes to the Financial Statements - continued
for the Period 3 November 2023 to 31 December 2024**

3. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

M G Jones received travel reimbursements amounting to £7,115 for expenses incurred while representing the charity.

4. STAFF COSTS

The average monthly number of employees during the period was as follows:

Director	<u><u>1</u></u>
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No employees received emoluments in excess of £60,000.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	<u><u>10,142</u></u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	3,859
Social security and other taxes	<u><u>3,252</u></u>
	<u><u>7,111</u></u>

7. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.24 £
Unrestricted funds		
General fund	58,391	58,391
Restricted funds		
APPG	<u>74,318</u>	<u>74,318</u>
TOTAL FUNDS	<u><u>132,709</u></u>	<u><u>132,709</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,974	(50,583)	58,391
Restricted funds			
APPG	<u>99,049</u>	<u>(24,731)</u>	<u>74,318</u>
TOTAL FUNDS	<u><u>208,023</u></u>	<u><u>(75,314)</u></u>	<u><u>132,709</u></u>

The FoRB Foundation

**Notes to the Financial Statements - continued
for the Period 3 November 2023 to 31 December 2024**

8. RELATED PARTY DISCLOSURES

Mrs J Jones, who is the employee of the charity, is also the wife of trustee M G Jones. She received reimbursements of £12,265 for travel undertaken while in the course of her employment together with her salary.

The FoRB Foundation

**Detailed Statement of Financial Activities
for the Period 3 November 2023 to 31 December 2024**

£

INCOME AND ENDOWMENTS

Donations and legacies

Stakeholder contributions	53,349
Donations	55,080
Delegate contributions	<u>9,457</u>
	117,886

Investment income

Deposit account interest	301
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Charitable activities

Grants	41,123
Income transferred prior to charitable registration	<u>48,713</u>
	<u>89,836</u>

Total incoming resources	208,023
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EXPENDITURE

Charitable activities

Wages	43,406
Event registrations	3,860
Travelling	23,690
Sundries	208
Subscriptions	378
Donations paid	<u>2,757</u>
	74,299

Support costs

Management

Office and IT costs	816
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Finance

Bank charges	<u>199</u>
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Total resources expended	<u>75,314</u>
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Net income	<u>132,709</u>
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This page does not form part of the statutory financial statements