

MAKANI

2024-2025 ANNUAL REPORT

Charity Registration Number : 1208842

MAKANI

A CHARITABLE INCORPORATED ORGANISATION (CIO)

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
05 APRIL 2025

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Trustees' Annual Report

for the year ending 05/04/2025

Reference and Administrative Information

Charity name and registration number

Makani
1208842

Legal status and date of incorporation

Charitable Incorporated Organisation (CIO)
26 June 2024 (converted from CIC)

Registered office and principal address

46 Sydney Road, London, N8 0EX, UK

Trustees

The trustees who served during the year and up to the date of approval of these financial statements were:

Natalia Walter – Chair (appointed 1 January 2025)
Paula Zasowska – Trustee (appointed 1 January 2025)
Hannah Young – Trustee (appointed 24 June 2024)
Susannah Baker-Smith – Trustee (appointed 24 June 2024)
Yasmin Fedda – Trustee (appointed 24 June 2024)
Dina Mousawi – Trustee (appointed 24 June 2024)
Malika McCosh – Trustee (appointed 24 June 2024)

Senior Staff and Key Personnel

Itab Azzam – Executive Director
Tabitha Ross – Director of Operations
Doha Faraj – Lebanon Programme Manager
Tayma Barakat – Lebanon Programme Officer

Independent examiner

Sterling Gate Accountants, 3rd Floor 86–90 Paul Street, London, EC2A 4NE

Opening note

This is the Trustees' annual report for 26 June 2024 – 5 April 2025, prepared in line with the Charity Commission guidance. Makani previously operated as a Community Interest Company (number 13856946, from 18 Jan 2022 to 26 June 2024). Our project Oshana previously operated as a limited company (number 10323392 from 10 August 2016 to 23 September 2024). Both entities are now dissolved and the activities associated with both are being taken forward by Makani CIO which operates for the public benefit in line with Charity Commission guidance.

Letter from Itab Azzam, Executive Director

This year marks Makani's first as a registered charity, a milestone made possible by the dedication and guidance of so many individuals and organisations to whom we are deeply grateful. In January, we were proud to welcome our first Chair and Treasurer to the Board - my heartfelt thanks go to them, and to all our trustees, for their unwavering support and commitment. I would also like to thank our staff, facilitators, partners and donors, and above all to the women and communities who place their trust in Makani and shape our work every day.

Looking back, it is remarkable to see how far we have come. In 2011, I began supporting women fleeing violence in Syria simply as a humane response to urgent need. Fourteen years on, Makani has grown into an established charity, running a diverse range of projects in Lebanon and the UK, and supporting hundreds of people in transformative ways. While I wish the world did not need a Makani, as long as it does I am proud that we are here providing opportunities for women to overcome the double marginalisation of gender and displacement.

The word Makani means 'my place' in my first language, Arabic. It has so many meanings for me. As refugees, we all left the places we loved and called home, and we are all searching for new ways to belong. At the same time, I grew up in a society where women weren't equal and didn't have opportunities. This work is my way of helping to create spaces where women can heal, belong and thrive.

The future remains uncertain: long-term welcome for refugees in Lebanon seems unlikely, the situation in Syria remains precarious, and the prospects for refugees and asylum seekers in the UK are also unpredictable. Years of violence, displacement and division have at times made the world feel unbearably harsh. And yet, it is precisely in those moments that our vision has mattered most. By holding fast to our values of freedom, equality and dignity for all, we have found not only the reason to continue, but the hope to do so. They are not ideals we turn to despite the world as it is, but the ones that allow us to keep going within it - and to keep building something better together.

Itab Azzam

Statement from Natasha Walter, Chair of Trustees

In an ever more dangerous and hostile world, women are struggling everywhere to find safety, community – and joy.

Having joined the charity Makani as Chair of the board in January 2025, I have been constantly impressed by the work that everyone at the charity is doing to enable so many women both in Lebanon and Britain to develop their skills, build connections, and enjoy being creative.

My fellow trustees and staff members have been working hard to ensure that the charity's work is stable and well governed. I am grateful to everyone who has been involved with Makani this year – whether as a beneficiary, a volunteer, a staff member, or donor – and looking forward to supporting this community and this work to grow over the coming years.

Natasha Walter

Makani's Vision, Mission and Values

Our vision is a world of freedom, equality and dignity for all refugee women and girls.

Our mission is to work with women seeking sanctuary to overcome trauma, claim their rights, and to transform their lives and the world around them, through economic empowerment, education, and therapeutic arts projects that give refugee women a platform. In Lebanon, we work with Syrian and Palestinian refugee women. In the UK, we work with refugee and asylum-seeking women from all over the world.

Our values are:

Feminism

Courage

Compassion

Dignity

2024-25 in numbers

Project	People directly supported	Total people benefitted including children and dependents
Lebanon		
Oshana - craft therapy and economic empowerment	59 women	321
Rugs, rags and rights - weaving women's rights and positive parenting together	30 women	180
Emergency cash assistance under bombardment	222 women	1277
Women's rights and positive parenting workshops	40 women	232
Toys campaign - giving toys to refugee children in Lebanon	119 children	-
Theatre therapy	30 women	178
UK		
Lysistrata - community theatre project	10 women	(not recorded)
Domestic Dusters - raising voices through thread	11 women	(not recorded)
Film for Freedom - filmmaking for refugee women	10 women	(not recorded)
Total supported across all projects (counting people for every time they participated)	531	Over 2,188
Total supported without duplication (some people participated in more than one project)	459	Over 1,926

OUR WORK IN LEBANON



Oshana



OUR WORK: Oshana - craft therapy and economic empowerment

Our Oshana project supports Syrian and Palestinian refugee women in Lebanon with a dignified income, a supportive community, and a creative outlet for trauma through crochet and embroidery.

Led by Syrian refugee coordinators, themselves expert craftswomen, women learned or refined crochet and traditional Levantine embroidery skills, producing intricate pieces sold online and in the UK. The income helps put roofs over heads, food on tables, and children in school. Beyond livelihoods, the meditative act of creation supports mental health, while embroidery connects women to their heritage, and their lost homes.

Oshana's impact is demonstrated by our 2025 participant survey:

- Changing lives: 100% of participants answered 'yes' to the question 'Have Makani activities made a significant positive change in your life?'
- Wellbeing: 96% reported increased peer connection and shared healing.
- Economic empowerment: 90% gained new economic skills through training activities, and feel more capable of improving their economic situation.

Oshana really is a community and owes its success to so many inspiring partners.

To mention just a few:

- 🌸 Pippa Small, the Victoria and Albert, Made51, Goodee and other retailers - thank you for stocking our pieces
- 🌸 Choose Love - thank you for supporting our refugee women artisans
- 🌸 Glastonbury Festival - thank you for our beautiful pop-up shop, and thank you to the volunteers who run it
- 🌸 The Fabled Thread and Morris & Co - thank you for wonderful artistic collaborations
- 🌸 And every customer who bought a lovingly handmade item online - thank you for choosing to shop with us (and we hope you loved your pieces!).

Thank you everyone for being part of this.

Oshana - in numbers:

- 59 refugee women in Lebanon directly supported
- 321 children and household members benefitted



“I have indeed found ‘my place’” - Fatima’s story

“I am from Syria, from Idlib. The conditions of the war forced us to flee our country. Our house was destroyed, and my husband’s work too. There was nothing left for us; there was no income, no security, no life even. We left our home, and moved around a lot staying here and there, but always the war would follow. In the end we came to Lebanon. But the conditions here in Lebanon are almost as bad as they were in Syria. We were all living in one room, with four children. It was like a grave, it had no light. We were living in a nightmare.

Then I met the Oshana team and I started working with them, leaving the house, and socialising. I made friends. I helped my husband with the rent so we got better accommodation where we can see the sun. I became healthier, thank God.

I am more confident in myself. I have friends and people who love me and whom I love. I have indeed found my place.

I really love doing embroidery, I work it from my heart. Embroidery reminds me of home.”

OUR WORK: Rugs, rags and rights

Syrian mothers in our community in Lebanon have long told us about two of their greatest needs: support in raising children who have lived through displacement and violence, and opportunities to earn a dignified income in a context where only just over 40% of refugees had employment in 2024. Our Rugs, Rags and Rights project was created as a response, weaving these needs together into one programme.

30 Syrian refugee women came together to learn how to transform old and unwanted fabric into colourful rag rugs. This simple craft offered the potential for income generation in the future, while also reducing waste in a country struggling with a rubbish crisis due to lack of recycling facilities and landfill overflow.

Just as importantly, the workshops provided a safe, supportive space where women could share their stories, make new friends, and find comfort in the creative, stress-relieving act of weaving something beautiful with their own hands.

Alongside this practical training, we ran sessions on women's and girls' rights and positive parenting. These explored issues such as early marriage, violence against women and girls, corporal punishment, and trauma-informed approaches to raising children.

The impact has been transformative. Participants were highly engaged and supportive of one another, and six months later many women told us that the training had changed how they related to their children, strengthened their confidence, and brought positive change to their families.

We would like to extend our particular thanks to the Australian Embassy in Beirut, who supported this project through their Direct Aid Program.

Rugs, rags, rights - in numbers:

- 30 women directly supported
- 180 people benefitted including children and dependents.



“My children have more energy and more love for learning” - Ida’s story

“We learnt how to deal with our children in these difficult times. For example, I learnt how to understand them and give them space to express themselves and to tell me what they need without fear.

I have been implementing what I learnt in the workshop and I have noticed a huge improvement. My children come to me everyday after school and tell me everything that they did and learnt. They have become my friends and I feel our domestic life in general has improved so much. My children have more energy and more love for learning.”

OUR WORK: Emergency humanitarian assistance

When the Israeli bombardment of Beirut intensified in autumn 2024, nearly all of the Syrian and Palestinian women that we work with were forced to leave their homes in the camps and suburbs to the south of the city, where the bombing was heaviest. Many slept rough with their children for the first few nights, or found shelter in schools or mosques. They found themselves in dire need of shelter, medicine, food and other essentials.

Our response was to launch an emergency funding drive. With the incredible generosity of our supporters and donors, we were able to help 100 women that Makani had worked with long term (through Oshana and other projects), and in addition a further 122 families that were new to us, who had lost their homes and were in severe need.

We decided that cash assistance was the most effective and dignified form of support, as it would enable each family to meet their own particular needs. We were able to give each family \$150 a month for up to four months, helping them to get through the bombardment and the start of the difficult months afterwards.

Our huge thanks to everyone who supported the emergency appeal, from Choose Love and the Resourcing Refugee Leadership Initiative, to Glastonbury Festival, to every individual who gave to the crowdfunder.

Emergency humanitarian assistance - in numbers:

- **222** women directly supported
- **1277** people benefitted including children and dependents.

“It allowed my son to return to school” - Ibtisam’s story

“During the bombing in Beirut, we were terrified, the shelling was so close to our home. We had to run out into the street while planes were flying overhead. There were no cars, so we walked. It was midnight, and we walked for nearly three hours to get out of the danger zone. We waited in a park until my brother came to pick us up. We stayed with him for about two weeks before renting a house in a safer area. Every time the bombing started again, we would leave the house at night and wait outside until it stopped.

My son had to leave school to help cover our expenses. When we received financial assistance from Makani, I was overjoyed. It allowed my son to return to school. The support from Makani came at exactly the right time. I used it to buy medication - I suffer from a blood condition that requires regular transfusions - and it helped us with daily expenses too.

I thank everyone who helped us, thank you for always being by our side. Makani is the place where we found familial warmth and a loving gathering that compensated for losing our relatives. Makani became the home of the family we lost years ago.”

Photo taken by Makani participant Rima, shortly before she was forced to flee her home.



OUR WORK: Women's rights and positive parenting workshops

In January 2025 we delivered a powerful series of trainings on women's rights, citizenship, and community, at a time when our participants needed them most. Just weeks after the devastating bombardment of Beirut, 40 Syrian and Palestinian refugee women came together for workshops on feminist parenting, mental health, and women's rights. For women living through displacement and trauma, these sessions offered not only knowledge and tools, but also a message of solidarity: you are not forgotten, and together we can build strength and hope.

Women learned new approaches to supporting traumatised children, explored child rights and positive parenting, and discussed how to protect their own rights and those of others. Many spoke of how valuable it was to share their experiences in a safe space, and how the skills they gained will help them both in their families and their wider communities.

At the same time, the project looked forward. Just weeks before, the Assad regime in Syria had fallen after more than 50 years of dictatorship. Many of the women in the workshops were hoping to return in the coming year, and these sessions encouraged them to envision their role in shaping a tolerant, diverse, and feminist Syria.

Many thanks to the Doria Feminist Fund, without whose support this timely and important project would not have been possible.

OUR WORK: Toys campaign

In the run up to Christmas 2024, Oshana launched a new range of cuddly crochet rabbits and dinosaurs. We pledged that for every toy bought by a customer, we would give another to a refugee child in Lebanon. We made good on this promise at the end of the positive parenting workshops, when each of the 119 children whose mothers took part in the project received a gift - choosing from teddies, art supplies, or footballs.

Women's rights and positive parenting, and the Toys campaign - in numbers:

- 40 women directly supported
- 119 children received toys, paid for by Oshana's 'you buy one we gift one' campaign
- 232 people benefitted including children and other members of households

عدم التسجيل

"It was a great opportunity to learn about my rights.

When I go back to Syria, I want to be mayor, why not?"

- Basma



Women's rights and positive parenting

Toys campaign



OUR WORK: Theatre therapy

Early in 2025, shortly after the bombardment, we ran five sessions of theatre therapy with 30 Syrian and Palestinian-Syrian refugee women in Lebanon. These sessions offered a safe and supportive space for women to begin processing the terror of the recent war, layered on top of years of displacement, exile, and gender-based oppression.

Theatre therapy provided new ways to explore emotions and narratives, and to experience relief, self-understanding, and connection through drama. Using creative activities such as role play and storytelling participants were able to reflect on their lives, share their experiences, and express feelings that are often difficult to put into words.

Through discussions on the link between body and mind, participants also gained insights into how stress and trauma affect their health, and how they might find ways of coping with anxiety.

A heartfelt thank you to the Amna Foundation, who funded this work, and to our ally and partner Basma and Zeitoune.

Theatre therapy - in numbers:

- 30 women directly supported
- 178 people benefitted including children and dependents

“Something I never expected” - Alaa’s story

"My husband had not long passed away. I was in a very bad emotional state - I was newly pregnant and had two daughters who had lost their father and support system, and I had lost my beloved partner and my rock. I was deeply distressed and overwhelmed.

When the Makani team called me, I hesitated to go because I wasn't in the right mood to participate. But I attended the training, and it turned out to be the best decision I made. The activities were very enriching and enjoyable. They made me laugh and cry. Believe it or not, I even danced and sang - something I never expected. But Makani is a warm and lovely space, and the team is wonderful. Even if you're hesitant to express your emotions, they encourage you."

Theatre therapy



OUR WORK IN THE UK



OUR WORK: “I am Lysistrata”

Our project ‘I am Lysistrata’ brought together ten women seeking sanctuary in London, with a creative team including director, playwright and arts therapist. Over months of workshops, they created a new piece of theatre, responding to a 2500-year-old ancient Greek comedy, in which women go on sex strike to end a war.

Through drama therapy, group workshops, and access to one-to-one support with a therapist when needed, the women found a safe space to express themselves, process trauma, and build confidence. They gained professional theatre training, an opportunity to explore the arts, and to share their stories in their own way.

Just as importantly, participants built community, tackling isolation and finding solidarity with one another. Surveys showed remarkable impact:

- sense of confidence rose from 5 to 9 (out of 10)
- sense of community rose from 5 to 8 (out of 10)
- sense of voice being heard rose from 5 to 9 (out of 10)

The group created a new play, based entirely on the voices and stories of the participants themselves, dealing with themes such as displacement and deportation alongside sex and power. It was also very, very funny. It was performed to sold-out audiences over three nights at London’s Park Theatre, receiving standing ovations each night.

Audience feedback showed deep impact too: “Powerful! So much pain and suffering, so much hope and strength” and “Thoroughly enjoyed how it told stories of the women performing but in an engaging, entertaining and thoughtful way.”

So many partners helped make this project a reality, in particular our thanks go to Arts Council England, the National Lottery Community Fund, the Maria Bjornson Memorial Fund, Glastonbury Festival, Choose Love, the Lockie Trust, Shakespeare’s Globe, the Bush Theatre and Counterpoints Arts.

“I am Lysistrata” - in numbers:

- 10 women participated and performed
- 270 audience members connected with refugee stories through 3 sold-out shows

“I am Lysistrata”: Sheila



“A mountain top experience” - Sheila’s story

“The day began cloudy, windy, choppy and rainy. The weather suited my mood exactly. As I waited to board a train to a choir session, my friend Joy called my name. We were standing at the same platform. She explained about Makani and the theatre project they were developing. I loved what she said and asked her politely if she could help me get involved.

That day I went back home feeling sunny inside although the weather outside was still the same. First day of the session I was late, lost and wet. The moment I stepped in, I was greeted warmly and I felt at home. Someone made me a cup of tea - I can’t remember who - and I was given a nice spot to sit.

The session began and though I was not able to understand everything, something awakened in my heart. Stirrings of excitement were birthed. The pathway began and I enjoyed the conversation and got involved. The exchange of ideas and thoughts made me realise what a talented group I had joined. I couldn’t believe I was part of it as the play began to unfold. I was hooked.

The way the writer and director and all the others helped us was beyond my comprehension. Now that we have the script and have begun rehearsing, I really feel that what people are going to witness is a Hollywood show. A mountain top experience. A show that will linger in their minds for a long time and one that they will still be talking about in their old days.

The confidence shown by all the women is a pleasure to watch. To me it’s a dream come true being in the group. It is a turning point in my life and will be one for all the audiences who are going to watch this.”

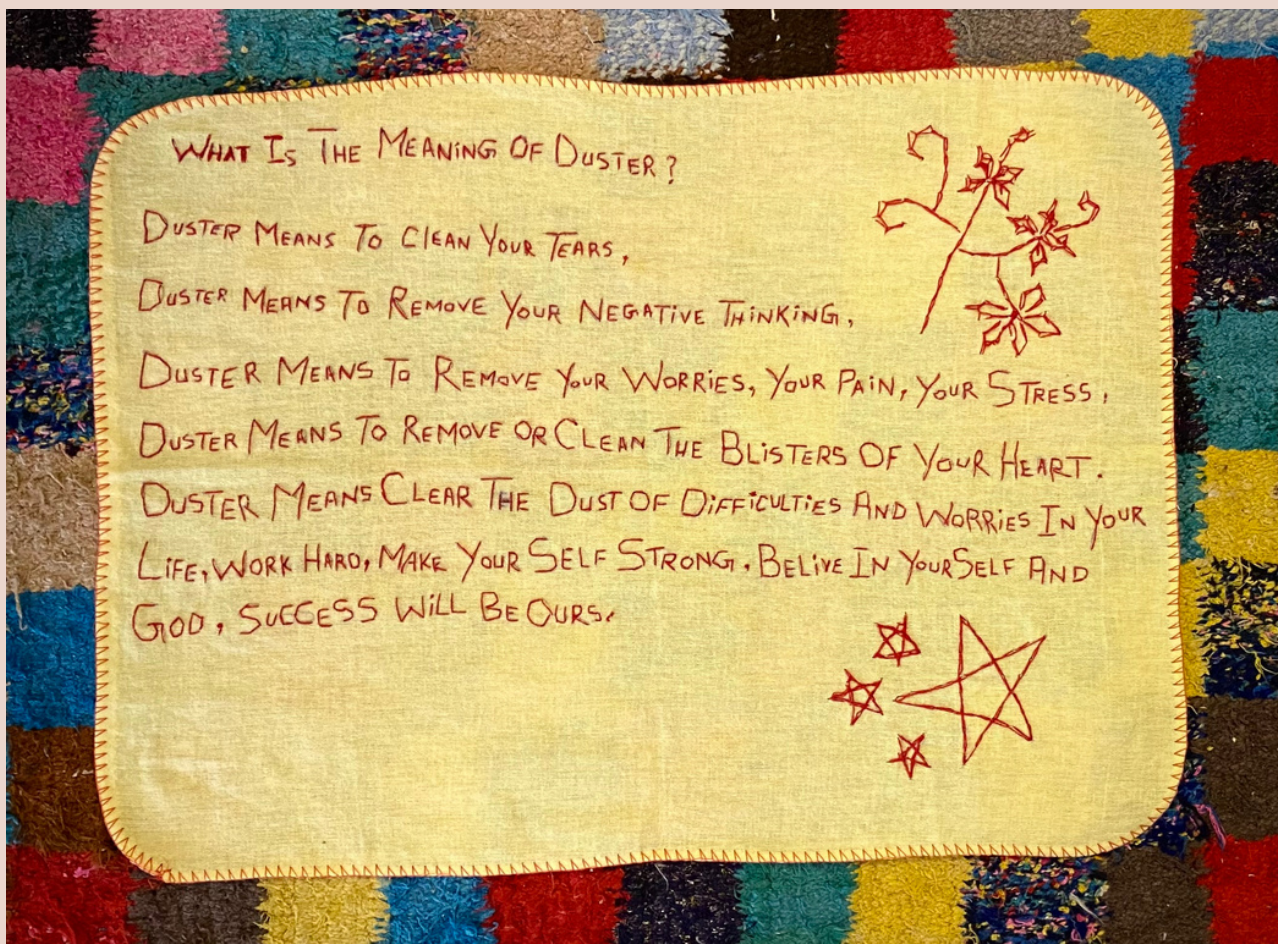
OUR WORK: Domestic Dusters

We partnered with activist-academic Vanessa Marr, founder of the Domestic Dusters project, to run a series of unique craftivist workshops for ten women seeking sanctuary in London.

Vanessa works with groups - often women, often silenced or unheard - to use the humble yellow duster as a vehicle for embroidered messages on themes around gender and domesticity. In this collaboration we looked especially at ideas around displacement and home, from a gender perspective. Drawing on Vanessa's innovative and deeply feminist methodology, the workshops provided a safe and creative space for women to express their experiences and stitch their stories. Each embroidered piece became both an act of protest and a personal declaration, transforming everyday domestic textiles into bold statements of resilience and empowerment. For participants, the workshops were an opportunity to build community and find strength in collective creativity.

Domestic Dusters - in numbers:

- 11 women participated





Domestic Dusters

OUR WORK: Film for Freedom

In 2024-25, we ran a filmmaking project in London with ten refugee and asylum seeking women. Through a series of workshops, participants learned the fundamentals of filmmaking, received mentoring, and created films on the issues closest to their hearts.

For many, the project was about more than skills – it was about finding their voices in a society where refugees and asylum seekers are too often silenced, scapegoated and forced into poverty. Making films became a way to express their experiences, challenge stereotypes, and foster empathy.

The final films are not only personal works of art but also powerful tools for advocacy and change. This project created a safe, supportive space where women could share stories, build confidence, and step forward with courage.

In the words of project participant Uapii: “The day I walked into the room where we held the workshop, it felt like home, it felt safe... a weight on my shoulders was taken off. I got to make my film, I’m so happy, and I can’t wait for the world to see it.”

Thank you to the Bertha Foundation for making this project possible.

Film for Freedom - in numbers:

- 10 women participated



Scan QR code to watch the films



Trustee objectives & Achievements (internal, operational and governance)

1. Develop the core governance of the charity

- The board of trustees for Makani appointed a new Chair and Treasurer in January 2025, after a robust open recruitment process. Quarterly board meetings were held during the year and the Risk Register was reviewed at every meeting. Led by the new Chair, the trustees have undertaken a systematic review of Charity Commission guidance alongside the policies and processes currently in place at Makani, identifying areas that require further development. Significant progress has already been made, and this work will continue as a key priority into 2025/26.

2. Ensure the core work, and improve the strategic direction of the charity

- The work of the charity went forward strongly, as shown in this report, with the result of improving the lives and wellbeing of refugee women in the UK and Lebanon. Staff and trustees participated in working on a strategy for Makani, which was strongly underway by April 2025. Future annual reports will report on achievements against the aims of the strategic plan.

3. Improve financial reporting and build reserves

- One of the key risks identified by trustees during this period was the lack of reserves, and the need to support staff in building up unrestricted reserves to ensure that the charity is sustainable and resilient. During this period trustees supported staff in improving fundraising and financial reporting, for example the Treasurer shared expertise to improve the presentation of management accounts for added clarity, while the board as a whole supported the development of our organisational strategy.

4. Decision-making & trustee oversight

- The board of trustees meets quarterly. Where needed, trustees make themselves available for extra meetings by video call. The board of trustees has also set up a finance committee including the treasurer and chair, which also meets quarterly.

5. Looking to the future

- Board expansion: Makani is proud to have diverse and specialist skills on our board, with particular expertise in charity governance, accounting and finance, fundraising and communications. In order to further strengthen our governance we continue to review strengths and gaps, and our intention is to further diversify the board in the coming years.

- Risk management and resilience: The board will ensure that it continues to review emerging risks and ensure that mitigations are in place. Board members are considering the Charity Commission's new governance guidance and any further action that needs to be taken to ensure that Makani can remain resilient and effective into the future.
- Organisational strategy: The board and senior leadership team look forward to working together to deliver an organisational strategy that will include pillars on organisational sustainability including financial sustainability and building up unrestricted reserves.
- Lebanon registration: We are progressing with official charity registration in Lebanon and exploring ways to strengthen our internal capacity in monitoring, evaluation and learning.
- Investing in financial management: The board will support the charity's staff to resource the recruitment of a UK-based finance manager, to increase capacity in this crucial area, reduce strain on the directors, and improve the accessibility and presentation of management accounts. We also aim to recruit a Lebanon-based finance manager, to support in Arabic-English bookkeeping and local financial oversight.

Strategic Programme Priorities: Plans for the next two years

In Lebanon, we will continue to strengthen Oshana, our craft-based economic empowerment programme. Through crochet and embroidery, Oshana provides women not only with an income stream but also with a powerful form of craft therapy. In the year ahead, we aim to deepen our support to the existing community of makers while also investing in new capacity around design, production oversight, quality control, and - on the UK sales side - marketing and fulfilment. These developments will help make the project more resilient and sustainable, enabling us to generate greater income and expand our impact for current and future participants.

We also have committed funding to deliver additional rounds of The Dream Project, supporting women to reclaim the career aspirations they lost due to displacement and gender inequality. Alongside this, we will run further cycles of our Women's Rights and Positive Parenting workshops, with an increased emphasis on women's roles in reconstruction and peace-building at this critical moment.

In the UK, we are excited to take our Domestic Dusters project forward. With workshops planned for 2025 and an expanded programme envisioned for 2026, we are working towards an exhibition that will transform the dusters into creative advocacy tools, amplifying the voices and experiences of refugee women. We will also be sharing the films created through the Film for Freedom project—powerful works made by refugee women—using public screenings to foster understanding, compassion and a deeper sense of our shared humanity.

Looking ahead, we will continue fundraising to expand our work in both countries. In Lebanon, we aim to offer more theatre therapy and additional women's rights programmes. In the UK, we are developing a new flagship project for Bristol, bringing refugee and migrant mothers together through singing and sharing lullabies, in collaboration with local artists, a GP surgery, an arts centre, and the University of the West of England.

Financial Review

The financial statements for the year ended 5 April 2025 show total income of £264,777.79. Of this income, £204,299.40 was received as restricted funding for specific charitable purposes.

Total expenditure for the year amounted to £175,110.42, comprising £59,862.72 of unrestricted expenditure and £115,247.79 of expenditure funded from restricted income. Expenditure was incurred in furtherance of the charity's objectives and in accordance with the restrictions imposed by funders where applicable. At the year end, the charity held total funds of £89,667.37, made up of £615.67 of unrestricted funds and £89,051.70 of restricted funds. The restricted fund balances represent unspent income which will be applied to the specific purposes for which the funds were received in future periods.

The trustees have adopted a reserves policy which aims to maintain unrestricted reserves equivalent to approximately two months of running costs, in order to provide financial stability and to manage cash flow effectively. At the year end, unrestricted reserves were below the target level, reflecting the charity's reliance on restricted funding and the timing of income and expenditure during the year. The trustees continue to monitor reserves closely and will seek to strengthen unrestricted reserves as a key priority.

The trustees are satisfied that the charity remains a going concern and that it has adequate resources to continue its activities for the foreseeable future. The trustees will continue to manage expenditure carefully and pursue appropriate funding opportunities to support the charity's ongoing work.

Risks

The board of trustees and key staff members work together to identify risks to the charity and to put in place mitigations. The risk register is reviewed and updated at every trustees' meeting. In this period, the following key risks were observed:

External environment – insecurity in Lebanon

Risk:

Makani's work in Lebanon is shaped by a highly volatile security context. During the reporting period, Israel's heavy bombardment of Lebanon created significant risks to the safety and wellbeing of our staff and participants, and disrupted programme delivery. The escalation in violence forced us to suspend ongoing activities for several months, affecting continuity of support for women and creating operational and emotional strain for both staff and community members. Ongoing regional instability continues to pose risks to programme timelines, staff safety, and the organisation's ability to plan with certainty.

Mitigation:

Makani responded by activating its emergency security procedures, placing staff safety as the highest priority. This included suspending in-person activities, implementing daily online security check-ins for staff, and holding monthly trustee security meetings to monitor the situation and make informed decisions. Our flexible, community-based model enabled us to pause and later resume work responsibly, while maintaining contact and support where possible. We continue to review security protocols regularly and adapt our programming to ensure it remains responsive, ethical and safe in a changing context.

Low level of reserves

Risk:

As a relatively young charity, Makani currently holds a low level of unrestricted reserves. This creates vulnerability in the face of unexpected shocks, funding delays, or sudden increases in need, particularly given the unstable political and economic contexts in which we operate. Limited reserves reduce our ability to absorb risk, respond quickly to emergencies, or invest in organisational development without relying on restricted project funding.

Mitigation:

Trustees are fully aware of this risk and have prioritised strengthening Makani's financial resilience. During the reporting period, the Board adopted a formal reserves policy for the first time, setting out clear targets and principles. Trustees and senior staff are working strategically to build unrestricted income through core cost fundraising, diversify funding sources, and gradually free up surplus unrestricted funds to contribute to reserves. This remains a key organisational priority as Makani matures.

Registration in Lebanon**Risk:**

As Makani progresses towards formal charity registration in Lebanon, the establishment of a legally autonomous Makani Lebanon entity introduces greater complexity in governance and accountability arrangements. While Makani UK will continue to channel funding and retain responsibility to donors, the presence of two legally distinct entities will require clearly defined roles, decision-making structures and assurance mechanisms to ensure alignment of practice and prevent financial, legal or reputational risk for the organisation as a whole.

Mitigation:

To address this, Makani is developing a robust governance framework for the relationship between Makani UK and Makani Lebanon. This includes the creation of a legally binding Memorandum of Understanding (MOU) that clearly defines roles, responsibilities, decision-making authority, financial controls and reporting lines. We are seeking specialist legal advice to ensure this arrangement meets regulatory requirements in both countries and protects the integrity, values and reputation of the organisation.

Potential staff burnout**Risk:**

Makani operates with a small, highly committed team working across multiple countries and responding to complex and often traumatic contexts. During the reporting period, staff faced significant pressures, including responding to the Lebanon bombardment, managing funding uncertainty, building organisational systems, and delivering programmes alongside ongoing fundraising demands. This intensity of work, combined with the emotional labour of supporting women affected by displacement and violence, creates a risk of burnout and reduced wellbeing.

Mitigation:

Makani places collective care at the centre of its organisational culture. We prioritise regular check-ins, peer support, and open communication, and actively encourage realistic workloads and boundaries where possible. Trustees remain attentive to staff capacity and wellbeing, and we continue to explore ways to strengthen organisational support as the charity grows. As funds allow, we will recruit further team members to alleviate the pressure on the existing team.

Activities in a country outside our scope of registration**Risk:**

During the period, trustees identified that a small amount of Oshana expenditure around (£3,000) had been incurred in relation to activity delivered in Syria, in the course of phasing out a legacy project that Makani CIC was running before it was converted into Makani CIO. This is not a country in which the charity is currently registered to operate.

Mitigation:

The Board has reviewed the circumstances and strengthened financial oversight. A Finance Committee has been established to review the income and expenditure budget and management accounts, providing increased scrutiny of financial performance. In addition, we have clarified the charity's operating jurisdictions with staff to ensure future activity and expenditure remain within the charity's objects.

Safeguarding

Safeguarding is a core organisational responsibility at Makani and is embedded within our governance, policies and day-to-day practice.

We have a comprehensive safeguarding policy in place, which includes a clear complaints and reporting protocol, and applies across both our UK and Lebanon operations. This is supported by a safer recruitment policy, a security management and evacuation policy, and a health and safety policy, all designed to reduce risk and protect beneficiaries, staff and volunteers. Safeguarding responsibilities are clearly defined, and all staff, facilitators and trustees receive safeguarding training and sign our Code of Conduct, which sets out our responsibility to safeguard our beneficiaries and staff, among other responsibilities. Safeguarding and related risks are reviewed as part of quarterly Board meetings through the organisation's risk register, ensuring ongoing oversight, accountability and continuous improvement in line with Charity Commission expectations.

There were no safeguarding incidents during the reporting period.

Structure, Governance, and Management

Constitution and Governance

Makani was converted from a Community Interest Company (CIC) to a Charitable Incorporated Organisation (CIO) on the 24th June 2024. We are registered with the Charity Commission and are governed by our constitution. This is our first Annual Report as a charity.

Appointment and Role of Trustees

Trustees are appointed by the Board in accordance with the constitution. Trustees bear responsibility for the overall strategic direction, governance, and stewardship of the organisation, ensuring compliance with legal and regulatory obligations and safeguarding Makani's charitable mission. The Board delegates day-to-day management to the Executive Director and Director of Operations.

Management

Operational leadership is provided by the Executive Director Itab Azzam, supported by the Director of Operations Tabitha Ross and the Lebanon Programme Manager Doha Faraj. This leadership team oversees delivery of strategy, project and financial management, programme implementation, and day-to-day operations both in the UK and in Lebanon.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. Charity law requires the trustees to prepare financial statements which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public benefit statement

The trustees confirm that they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. Makani exists to support women who are refugees or seeking asylum in Lebanon and the United Kingdom, many of whom experience severe financial hardship, trauma and social exclusion. The charity's activities are designed to relieve this hardship and disadvantage and to promote women's wellbeing and empowerment.

Public benefit is delivered through a range of charitable activities including economic empowerment programmes, education and skills training, therapeutic arts projects, women's rights and positive parenting workshops, emergency cash assistance, and creative and cultural projects. These activities provide direct benefit to refugee women and to their children and dependants, improving wellbeing, confidence and opportunities for participation in society.

The charity also provides wider public benefit by raising awareness and understanding of the experiences of refugee women through art, theatre, film, and public engagement. These activities challenge stigma and enlarge empathy. Any private benefit arising from the charity's activities, such as income earned by participants through craft-based programmes, is incidental and necessary to achieving Makani's charitable purposes. The trustees are satisfied that the charity's work during the period has been carried out for the public benefit in accordance with its objects.

Fundraising

Makani has in place a robust Ethical Fundraising Policy, approved by the Board of Trustees.

Restricted grants from INGOs constituted Makani's most significant funding stream. We also generated unrestricted income through primary purpose trading, specifically the sale of crochet and embroidery created by the Oshana community.

Makani is fully compliant with Section 13 of the Charities (Protection and Social Investment) Act 2016. We ensure we are up to date and compliant with any changes to the Fundraising Code of Practice as set out by the Fundraising Regulator.

We have a trustee with particular oversight of fundraising; she is a member of the Chartered Institute of Fundraising.

Makani takes its responsibilities under the UK's General Data Protection Regulation (GDPR) very seriously. To protect vulnerable people and others from unreasonable intrusion on their privacy, in the course of or in connection with fundraising for the charity, Makani has an opt-in mechanism on all of its fundraising materials. We do not give or sell supporters' details to anyone else. Makani does not conduct telephone, door-to-door or street fundraising to the general public and has not conducted any fundraising activities to cold audiences in 2024-25. We were not part of any voluntary regulatory fundraising schemes or standards, and therefore, there have been no instances of failure to comply with a scheme or standard.

Makani received no fundraising complaints in 2024-25, and we continue to strive to deliver the best standards of care to our supporters.

Natalia Walter

Signed by:

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 January 19, 2026

Chair of Trustees

Independent Examiner's Report

for the year ending 05/04/2025

Independent Examiner's Report to the Trustees of Makani CIO

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 05/04/2025 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

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

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn

Mr M.H Tuffaha AFA
Associate Member – Institute of Financial Accountants
Sterling Gate Accountants
3rd Floor, 86-90 Paul Street, London, England, EC2A 4NE

Signed by:

M. Tuffaha

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January 19, 2026

MAKANI**STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 05 APRIL 2025

	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2025 £
Income and endowments from:				
Donations and legacies	2	544.24	204,299.40	204,843.64
Charitable activities	3	59,934.15	-	59,934.15
Total		60,478.39	204,299.40	264,777.79
Expenditure on:				
Raising funds	4	588.00	-	588.00
Charitable activities	5	59,274.72	115,247.70	174,522.42
Total		59,862.72	115,247.70	175,110.42
Net income		615.67	89,051.70	89,667.37
Net movement in funds		615.67	89,051.70	89,667.37
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		615.67	89,051.70	89,667.37

MAKANI

BALANCE SHEET

FOR THE YEAR ENDED 05 APRIL 2025

Recommended categories by activity	Notes	Total Funds 2025 £
Current assets		
Debtors	7	9,217.25
Cash at bank and in hand	8	92,260.63
Total current assets		101,477.88
Creditors: amounts falling due within one year	9	11,810.51
Net current assets/(liabilities)		89,667.37
Total net assets		89,667.37
Funds of the Charity		
Unrestricted funds	10	615.67
Restricted income funds	10	89,051.70
Endowment funds	10	-
Total funds		89,667.37

The financial statements were approved by the trustees and signed on its behalf by:

Natalia Walter

Signed by:


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January 19, 2026

Chair of trustees

MAKANI**NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 05 APRIL 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts 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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025
	£	£	£
Donation and gifts	544.24	204,299.40	204,843.64
Total	544.24	204,299.40	204,843.64

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Sales of Items online/Market	59,934.15	59,934.15
Total	59,934.15	59,934.15

4. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025
	£	£
Fundraising Cost	588.00	588.00
Total	588.00	588.00
Support Costs	-	-
	588.00	588.00

5. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025
	£	£	£
Programmes/Projects	30,680.85	56,084.82	86,765.67
Accountancy	(108.00)	216.00	108.00
Money Transfer Fees	907.49	-	907.49
Cleaning	170.59	-	170.59
Employer NIC	-	500.20	500.20
Entertainment	62.44	-	62.44
Freelancers	2,441.34	13,230.63	15,671.97
General Purchases	352.48	-	352.48
Insurance	195.00	-	195.00
IT Software & Consumables	1,356.47	-	1,356.47
Marketing/Advertising	102.78	-	102.78
Pension Costs	-	1,605.00	1,605.00
Printing & Stationery	149.21	-	149.21
Currency gain/loss	1.02	136.58	137.60
Rent	3,138.96	-	3,138.96
Repair and Maintenance	687.58	-	687.58
Salaries	12,698.80	41,500.00	54,198.80
Subsistence	35.95	-	35.95
Telephone and Internet	299.82	-	299.82
Travel	1,103.83	-	1,103.83
Currency Revaluation	3,786.09	(299.53)	3,486.56
Recruitment	-	484.00	484.00
Bank charges	1,212.02	90.00	1,302.02
Total	59,274.72	113,547.70	172,822.42
Support Costs	-	1,700.00	1,700.00
	59,274.72	115,247.70	174,522.42

6. Support Costs

	Total funds 2025
	£
Analysis	
Support Costs	
Governance Costs	
Independent examiners fees	1,700.00
	<u>1,700.00</u>

7. Debtors: Amounts falling due within one year

	Total funds 2025
	£
Overpayment	9,217.25
Total	<u>9,217.25</u>

8. Cash at bank and in hand

	Total funds 2025
	£
Cash at bank and in hand	92,260.63
Total	<u>92,260.63</u>

9. Creditors: Amounts falling due within one year

	Total funds 2025
	£
Pension Payable	4,280.00
PAYE	1,626.38
Net Pay Payable- Salaries	(2,163.24)
Trade creditors	12.99
Accruals and deferred income	2,781.00
Other creditors	5,273.38
Total	<u>11,810.51</u>

10. Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Unrestricted funds	-	60,478.39	59,862.72	-	615.67
Restricted income funds	-	204,299.40	115,247.70	-	89,051.70
Total	-	264,777.79	175,110.42	-	89,667.37

11. Analysis of Funds

Name of Fund	Income	Expenditure	Transfer	Closing Balance
Choose Love - CRLM	56,395.98	25,673.56		30,722.42
Choose Love - Lebanon	38,988.48	23,237.26		15,751.22
British Charity - Housing Assistance	1,742.79	1,742.79		-
British Charity-Funder Plus	7,478.00	2,400.00		5,078.00
British Charity - Main Fund	40,500.00	32,777.77		7,722.23
Australian Embassy	410.52	410.52		-
Arts Council England	4,032.24	4,032.24		-
Bertha Foundation	7,909.01	5,273.20		2,635.81
Doria	9,973.24	9,973.24		-
Glastonbury	10,000.00	9,727.12		272.88
RRLI	19,274.47	-		19,274.47
Crowdfunder	7,594.67	-		7,594.67
Total				£89,051.70

Trustees' remuneration and benefits

No remuneration, benefits or expenses were paid or reimbursed to any of the trustees during the year.

Related party transactions

There were no related party transactions during the year.

www.makani.org.uk

www.oshana.co.uk

www.instagram.com/makani_org

www.instagram.com/oshana_co

Makani is a registered charity

UK charity number 1208842

