

**FUNDAÇÃO FOCUS ASSISTÊNCIA
HUMANITÁRIA EUROPA**

**(FOCUS HUMANITARIAN ASSISTANCE
EUROPE FOUNDATION)**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

CONTENTS

	Page
Legal and administrative information	1
Report of the Trustees	2 - 7
Report of the Auditors	8 – 10
Statement of financial activities	11
Balance sheet	12
Cash flow statement	13
Notes to the financial statements	14 – 22

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees and Directors	Rahim Shamji (Chairman) Imran Bhatia (Vice Chair) Afsane Jetha Ali Eqbal Rupani Omar Aminmohamed Pabani Shabrina Jiva Salim Assrafali Remtula Givá
Founders	Yasmin Bhudarally Aiaze Mitha Naushad Jivraj
Company Secretary	Imran Bhatia (Vice Chair)
Registered office and principal operating office	The Ismaili Centre 1 Cromwell Gardens London SW7 2SL Telephone: 020 7590 5499
Company number	FC019123
Charity number	1054174
Auditors	UHY Hacker Young LLP Quadrant House 4 Thomas More Street London E1W 1YW
Bankers	Lloyds Bank Plc 39 Piccadilly London W1V 0AA
Solicitors	Fieldfisher LLP Riverbank House 2 Swan Lane London EC4R 3TT

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their report together with the financial statements of Fundação Focus Assistência Humanitária Europa (Focus Humanitarian Assistance Europe Foundation), hereafter referred to as FOCUS Europe for the year ended 31 December 2024. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice ‘Accounting and Reporting by Charities’ (SORP) in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued in October 2019 and the Charities Act 2011. The report and the financial statements also comply with the Companies Act 2006 and the Civil Code of the Republic of Portugal as well as FOCUS Europe’s governing document.

LEGAL STATUS

FOCUS Europe is an entity incorporated in Portugal (register number 503904090). The governing document of FOCUS Europe is its Statutes, which incorporate all relevant provisions of the Civil Code of the Republic of Portugal. Subject to paragraphs 1 and 2 of Article 33 of the Civil Code of Portugal, the proper law applicable to FOCUS Europe is English Law and FOCUS Europe sits under the jurisdiction of the High Court of England and Wales.

FOCUS Europe was registered as a charity under the UK Charities Act 1960 on 2 April 1996 (charity number 1054174). On 16 April 1996, it was registered as an overseas company having a place of business in the UK for the purposes of section 691 of the Companies Act 1985 with company number FC019123 and as a UK establishment of an overseas company on 1 February 2011 with establishment number BR011601.

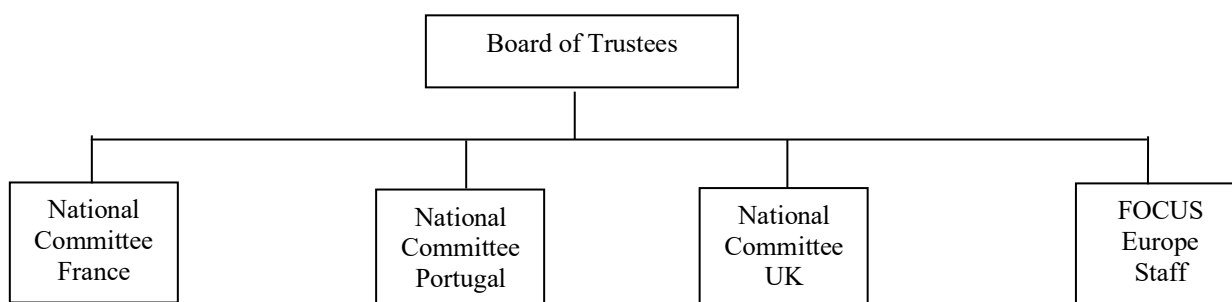
The principal operating office of FOCUS Europe is in London, UK, from where the operational and financial administration activities are carried out.

BACKGROUND

FOCUS Europe is part of an international group of organisations known as Focus Humanitarian Assistance (FOCUS). Founded in 1994 by the Shia Imami Ismaili Muslim community, FOCUS currently has offices in Australasia, Europe, North America and the Middle East. As an emergency response agency, FOCUS provides humanitarian assistance and disaster risk management to vulnerable communities located primarily in the developing world. FOCUS seeks to enable communities that are prone to natural or man-made hazards to reduce risks, vulnerabilities and build resilience.

TRUSTEES AND ORGANISATIONAL STRUCTURE

FOCUS Europe is organised as follows:



A Board of Trustees, appointed by the Founders of the charity, governs FOCUS Europe. The Founders appoint Trustees, who are chosen for their relevant skills and experience and are required to govern FOCUS Europe in accordance with the provision of the Statutes. Trustees are provided with an induction programme on their expected roles and responsibilities upon appointment and continually thereafter through a series of formal and informal discussions and presentations by the Founders, senior professional staff, past Trustees and other external functional experts/consultants. The induction also includes information on the role of charity law.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees in office during the year 2024 and at the date of this report are set out on page 1. The Founders at the date of this report are noted on page 1. The Trustees are also registered as directors of the overseas company at Companies House in England and Wales.

The Board of Trustees is responsible for the overall strategy and direction of FOCUS Europe. Trustees give their time on a voluntary, unpaid basis. The Board of Trustees meet in accordance with the provision of the Statutes. During these meetings, the Trustees deal with administration, finance, operational, legal and compliance matters.

The Board of Trustees have appointed National Committees in Portugal and the United Kingdom whose primary tasks are keeping the public aware of FOCUS' activities and implementing fund raising activities. National Committees are chaired by Trustees.

The Trustees and National Committees co-opt from time to time additional volunteers to assist with projects, ranging from organising awareness and fund-raising events to specialist help in areas like information technology.

FOCUS Europe is operated on a day-to-day basis by a small number of professional staff. The staff are employed in the United Kingdom and continental Europe. The National Committees and staff report to the Board of Trustees on a regular basis.

PARTNER ORGANISATIONS

FOCUS Europe's sister organisations (based in Australia, Canada and USA) collaborate to fund and deliver programmes. In addition, FOCUS Europe utilises specialist skills, local presence and knowledge to remain efficient and effective.

FOCUS is an affiliate of the Aga Khan Development Network (AKDN), a group of development agencies working in health, education, cultural, rural and economic development. It is dedicated to improving living conditions and opportunities for the people of the developing world, without regard to faith, origin or gender. FOCUS works closely with the AKDN to provide more comprehensive and long-term solutions.

FOCUS routinely partners with national and international governments. This ensures a cohesive and coordinated response aimed at providing long lasting and sustainable outcomes to communities affected by humanitarian crises.

RISK MANAGEMENT

A significant role of the Trustees is to assess risks that FOCUS Europe is likely to encounter and to put policies and procedures in place to mitigate these risks.

All significant programmatic activities are subject to a risk review at the initial project assessment and engagement stage and then monitored during the programme. Major risks are identified and ranked in terms of their potential impact and likelihood of occurring.

Major risks, for this purpose, are those that may have a significant effect on:

- Operations, especially risks to staff and volunteers;
- Achievement of the programme's aims and objectives;
- Meeting the expectations of beneficiaries, donors and other stakeholders;
- Financial controls.

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees review these risks on a continuous basis and satisfy themselves that the systems and procedures in place are adequate to manage the risks identified. Where appropriate, risks are covered by insurance policy. The Trustees have examined the principal areas of FOCUS Europe's operations and have considered the major risks that may arise in these areas.

The Trustees also assess risks relating to internal governance and legal compliance on an ongoing basis.

In the opinion of the Trustees, FOCUS Europe has appropriate review procedures in place, which under normal circumstances should allow for the risks identified to be mitigated to an acceptable level.

OBJECTIVES, AIMS AND PRINCIPAL ACTIVITIES

FOCUS Europe's objectives as set out in its Statutes are:

- a) the relief of human suffering, sickness and distress without regard to race, religion, creed, sex, age or country of origin of the recipient in the event of natural or man-made disasters; the provision and distribution of medicines, drugs and medical, surgical and pharmaceutical appliances and equipment; the provision of clothing, food, blankets and temporary shelters and housing; the provision of reconstruction of facilities for sanitation, hygiene, water and energy; training of emergency relief volunteers and any other lawful act or activities in furtherance thereof;
- b) protection of life, health and property;
- c) the relief of poverty; and
- d) the advancement of the education of the public.

FOCUS Europe's humanitarian response to disasters is cyclical in nature. FOCUS Europe supports communities to prepare for disasters thus significantly reducing their impact; assists local communities in responding to disasters so that lives are saved; provides essential emergency relief (food, water, medicine, shelter) and finally facilitates communities to rebuild their lives after a disaster.

The above objectives, aims and activities are achieved by mobilising resources including cash, grants, contributions and donations in kind as well as human resources and expertise through collaboration with partner organisations, professionals and volunteers.

FOCUS Europe's work with partner organisations is especially useful where it has no established infrastructure for managing staff and operations or where it is more economical to use partners. Using partner organisations and local human resources provides an effective and rapid response to a disaster and an efficient means of transferring technical knowledge to the local population.

Whatever the methodology for programmatic delivery, priorities are first dictated by the objectives of FOCUS Europe. Equally important in establishing choice and priorities is a needs assessment and where possible a full field assessment is usually carried out. The ongoing monitoring of operational performance, change and final impact completes the programmatic cycle as well as ensures that FOCUS Europe remains on track in meeting its aims and objectives as well as expectations of our beneficiaries and supporters.

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission regarding public benefit.

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

PROGRAMMATIC ACTIVITIES DURING 2024

AKAH

FOCUS Europe provides a grant to The Aga Khan Agency for Habitat (AKAH) to part fund their programmatic work in Afghanistan, India, Pakistan, Tajikistan and Syria.

AKAH works to ensure that poor people live in physical settings that are as safe as possible from the effects of natural disasters; that residents who do live in high-risk areas are able to cope with disasters in terms of preparedness and response; and that these settings provide access to social and financial services that lead to greater opportunity and a better quality of life.

AKAH, from FOCUS Europe funding, is continuing to deliver programmes in the aforementioned countries through various programme including strengthening community resilience at both community and national level, community based risk disaster management to enable communities and local authorities to prepare for, respond to and recover from shocks that are caused by natural disasters.

European Settlement Programme

During 2024, FOCUS Europe continued to support the settlement and integration of Newly Arrived Migrants in European countries. Most of the Migrants are from Syria and Central Asia. The Portuguese Government provided grants to FOCUS Europe for the implementation of the programme in Portugal for 2024. The Settlement Programme aims to ensure that all migrants under the programme in Europe will become recognised legal residents, attain proficiency in their national language, live in a home, achieve economic self-sufficiency, integrate within their local community while attaining sound mental and physical health.

Assistance is provided to the Migrants using a comprehensive case management approach that engages beneficiaries on an individual and household level. This allows for an individual programme of support that supplements Governmental and NGO support and provisions that are available in the Migrants host country.

The five key priorities for the Settlement Programme are:

- To help migrants access legal assistance.
- To support migrants in learning the national language of their host country.
- To provide support for finding and moving into suitable housing for those who have received asylum.
- To provide support to ensure economic stability.
- To enable better engagement with the local community and in due course successful integration.

FINANCIAL RESULTS AND FUND RAISING ACTIVITIES

During the year, FOCUS Europe raised, net of fund raising costs, £1,791,689 (2023 - £1,940,458) from fund raising activities and unsolicited donations. Total incoming resources from fund raising and external grants was £3,333,174 for the year ended 31 December 2024 (2023 - £3,731,063). Costs of activities in furtherance of the objectives of FOCUS Europe (charitable expenditure) for the year totalled £3,237,180 (2023 - £3,946,048).

The Statement of Financial Activities for the year is set out on page 11 of the financial statements.

RESERVES POLICY

FOCUS Europe maintains unrestricted funds, which are the free reserves of the charity. The total amount of unrestricted reserves held at 31 December, which together with expected donations and grants should provide sufficient funds to cover management, administration and support costs and to respond to emergencies, which arise from time to time during financial year cycle.

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The restricted funds held by FOCUS Europe are only kept for as long as is necessary to organise the use of the funds.

INVESTMENT POLICY

The Trustees have the power to invest in such assets as they see fit. FOCUS Europe sometimes needs to react very quickly to particular emergencies and has a policy of keeping any surplus liquid funds in a combination of short and medium term deposits.

FOCUS Europe's investment policy is appropriate to the nature of the funds for which the investment is held. The primary investment aim is to provide a high degree of security and liquidity and to maximise returns whilst adopting a conservative approach.

GRANT-MAKING POLICY

The Trustees consider making grants an effective means of delivering aid and continue to use sister and partner organisations. These organisations have access to facilities, expertise, staff and other resources in the field and they may be better placed to deliver speedily and effectively. Our grant making policy is reviewed each year to align our grants with our priorities and areas of activity for the year.

PLANS FOR THE FUTURE

Going forward FOCUS Europe will primarily provide grants to sister and partner organisations to implement programmes that fall within FOCUS' mandate.

FOCUS Europe will continue to support the settlement and integration of Newly Arrived Migrants in European countries.

VOLUNTEERS

Volunteers are central to FOCUS Europe's ability to deliver programmes. Volunteers donate their time and knowledge to implement programmes especially at the time of a crisis, to raise funds, in organising public awareness events and to provide trustee services. The Board of Trustees and the National Committees (in France, Portugal and UK) are all resourced entirely by volunteers.

FOCUS Europe is very grateful for the continued generosity of its volunteers. The financial value of this generosity has not been calculated or included in the financial statements as the financial cost of the resources supplied and benefits received can be subjective. However the voluntary effort has a significant impact on the work of FOCUS Europe.

STAFF

FOCUS Europe maintains a number of staff relative to its level of activity. During the year staff discharged programmatic and administrative duties in Europe. The Board of Trustees wish to recognise the considerable effort of the staff during the year in achieving the aims of FOCUS Europe.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

AUDITORS

The auditors, UHY Hacker Young LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

STATEMENT OF DISCLOSURE TO AUDITOR

So far as the Trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the small company regime (section 419(2) of the Companies Act 2006).

APPROVAL

The Trustees' Report was approved on 24 October 2025 and signed on behalf of the Board of Trustees by:



**Rahim Shamji
Chairman**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF
FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

Opinion

We have audited the financial statements of Fundação Focus Assistência Humanitária Europa (Focus Humanitarian Assistance Europe Foundation) (the 'charitable company') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Cashflow Statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is 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* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (FRC's) Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statement is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA (CONTINUED)
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA (CONTINUED)
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to compliance with Company law, employment and health and safety regulation, anti-bribery, corruption and fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements.

We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and management override of controls.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with legal advisors, enquiries of management and in so far as they related to the financial statements, substantive testing of revenue and testing of journals and evaluating whether there was evidence of bias by the Trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charities Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Harriet Hodgson-Grove (Senior Statutory Auditor)
For and on behalf of UHY Hacker Young LLP**

**Chartered Accountants
Statutory Auditor**

24 October 2025

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income and endowments					
Donations and legacies	2	1,817,245	-	1,817,245	1,953,508
Grants and contributions	3	1,282,904	213,289	1,496,193	1,756,136
Other interest		<u>19,736</u>	<u>-</u>	<u>19,736</u>	<u>21,419</u>
Total income and endowments		<u>3,119,885</u>	<u>213,289</u>	<u>3,333,174</u>	<u>3,731,063</u>
Expenditure					
Fund raising costs	4	25,556	-	25,556	13,050
Costs of charitable activities in furtherance of the objects of the Charity:					
Contributions to sister organisations	5	961,918	-	961,918	818,156
Programme and grant costs	6	<u>2,026,405</u>	<u>248,857</u>	<u>2,275,262</u>	<u>3,127,892</u>
Total resources expended		<u>3,013,879</u>	<u>248,857</u>	<u>3,262,736</u>	<u>3,959,098</u>
Net incoming/(outgoing) resources		106,006	(35,568)	70,438	(228,035)
Other recognised gains and losses					
Exchange gains/(losses)		<u>(57,549)</u>	<u>35,568</u>	<u>(21,981)</u>	<u>(65,364)</u>
Net movements in funds		48,457	-	48,457	(293,399)
Fund balances at 1 January	19	<u>1,664,574</u>	<u>-</u>	<u>1,664,574</u>	<u>1,957,973</u>
Fund balances at 31 December		<u>1,713,031</u>	<u>-</u>	<u>1,713,031</u>	<u>1,664,574</u>

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

All incoming resources and resources expended derive from continuing activities.

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

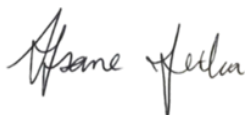
	Notes	2024		2023	
		£	£	£	£
Current assets					
Debtors	10	946,835		900,667	
Cash at bank and in hand	17	<u>1,908,014</u>		<u>1,547,833</u>	
		2,854,849		2,448,500	
Creditors: amounts falling due within one year	11	<u>(1,141,818)</u>		<u>(783,926)</u>	
Net current assets			<u>1,713,031</u>		<u>1,664,574</u>
Net assets			<u>1,713,031</u>		<u>1,664,574</u>
Funds					
Unrestricted funds			1,713,031		1,664,574
Restricted funds			<u>-</u>		<u>-</u>
Total funds			<u>1,713,031</u>		<u>1,664,574</u>

The notes on pages 14 to 22 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 24 October 2025 and were signed on its behalf by:



Rahim Shamji – Trustee



Afsane Jetha - Trustee

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
Net cash inflow (outflow) from operating activities	16	340,445	(243,208)
Returns on investment and servicing of finance			
Other interest		<u>19,736</u>	<u>21,419</u>
Increase in cash in the year	17	360,181	(221,789)
Net cash resources at 1 January	17	<u>1,547,833</u>	<u>1,769,622</u>
Net cash resources at 31 December	17	<u>1,908,014</u>	<u>1,547,833</u>

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Accounting policies

a) Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the Charity follows best practice as set out in the Statement of Recommended Practice ‘Accounting and Reporting by Charities’ (SORP) in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) issued in October 2019 and the Charities Act 2011.

b) Going concern

At the time of approving the financial statements, the Trustees after due deliberation and consideration of the expected programmes and income for the 12 months from authorising these financial statements, have reasonable expectation that FOCUS Europe has adequate resources and support to continue in operational existence. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Interest income

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

d) Resources expended

Expenditure is recognised on an accruals basis. Where applicable, expenditure is charged against the funds for which it is incurred. In other cases, it is charged against unrestricted funds.

Contributions payable are amounts payable to fellow Focus Humanitarian Assistance sister organisations in respect of the Foundation’s share of the agreed programme related direct charitable expenditure incurred by them. FOCUS sister organisations have agreed that in the current year FOCUS Europe will make contributions of 15% (2023: 15%) of that expenditure.

Management and Administration and Support costs represent the costs of field offices and the costs incurred by Europe-based staff, who are providing support for FOCUS’ international programmes. It includes management, technical support for emergency programmes and the running costs of logistics and procurement. These costs are allocated across the categories of charitable expenditure and governance costs. Allocation to charitable categories has been based on the value of individual charitable activities.

Governance costs are those associated with the legal and statutory compliance by the charity.

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. Accounting policies (continued)

e) Fund accounting

Funds held by FOCUS Europe are:

Unrestricted general funds – these are funds that can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objectives of the Charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

f) Foreign currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year-end. All differences are taken to the Statement of Financial Activities.

g) Pensions

The pension costs charged in the accounts represent the contributions payable to the personal pension plans of employees during the year.

h) Cash

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Income and endowments

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Gift aid and donations	<u>1,817,245</u>	<u>-</u>	<u>1,817,245</u>	<u>1,953,508</u>

3. Income, grants and contributions from charitable activities

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Alto Comissariado para as Migrações (ACM)	-	213,289	213,289	444,235
Fundo Asilo Migração e Integração (FAMI)	-	-	-	138,290
Servico De Estrangeiros E Fronteiras (SEF)	-	-	-	46,097
FOCUS Canada	641,452	-	641,452	563,757
FOCUS USA	<u>641,452</u>	<u>-</u>	<u>641,452</u>	<u>563,757</u>
	<u>1,282,904</u>	<u>213,289</u>	<u>1,496,193</u>	<u>1,756,136</u>

4. Fund raising costs

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Office costs	1,974	-	1,974	-
Computer costs	4,450	-	4,450	4,336
Professional fees	464	-	464	562
Marketing	10,323	-	10,323	-
Bank charges	<u>8,345</u>	<u>-</u>	<u>8,345</u>	<u>8,152</u>
	<u>25,556</u>	<u>-</u>	<u>25,556</u>	<u>13,050</u>

5. Contributions to sister organisations

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
FOCUS Canada	902,763	-	902,763	768,706
FOCUS USA	<u>59,155</u>	<u>-</u>	<u>59,155</u>	<u>49,450</u>
	<u>961,918</u>	<u>-</u>	<u>961,918</u>	<u>818,156</u>

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. Programme and grant costs

	Direct Costs £	Support Costs £	2024 Total £	2023 Total £
Relief and community support	<u>1,559,434</u>	<u>715,828</u>	<u>2,275,262</u>	<u>3,127,892</u>

Analysis of general support and governance costs

	General costs £	Governance costs £	2024 Total £	2023 Total £
Wages and salaries	505,500	16,534	522,034	604,446
Other staff costs	129,422	1,527	130,949	107,671
Travel and subsistence	-	610	610	-
Communication costs	2,686	-	2,686	2,876
Office costs	709	1,155	1,864	4,914
Office rent & utilities	5,000	-	5,000	21,365
Legal and professional	9,429	-	9,429	15,777
Audit and accountancy	8,253	32,438	40,691	43,665
Bank charges	<u>2,565</u>	<u>-</u>	<u>2,565</u>	<u>3,419</u>
	<u>663,564</u>	<u>52,264</u>	<u>715,828</u>	<u>804,133</u>

All support costs are directly allocated to activities.

7. Net incoming resources

	2024 £	2023 £
This stated after charging:		
Auditors' remuneration inclusive of VAT (fees paid to auditors in the United Kingdom)	28,560	27,300
Depreciation of tangible fixed assets	<u>-</u>	<u>-</u>

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Employees

	2024	2023
Average number of employees calculated on a full-time basis, was:	No.	No.
UK contracted employees	4	3
Non-UK contracted employees	<u>10</u>	<u>13</u>
	<u>14</u>	<u>16</u>
	2024	2023
The costs of employing those staff was:	£	£
Salaries and wages	446,911	508,998
Social security	75,123	95,448
Pension costs	<u>14,546</u>	<u>12,462</u>
	<u>536,580</u>	<u>616,908</u>

In addition to salaried employees and contribution of time by Trustees (see note 20), other volunteers contributed a significant amount of time to the Charity by providing professional and other services during the year. The financial value of volunteers' time has not been calculated or included in the financial statements as the financial cost of the resources supplied and benefits received is not quantifiable.

The number of employees whose emoluments, as defined for taxation purposes, amounted to over £60,000 in the year were as follows:

	2024	2023
	No.	No.
£60,000 to £69,999	-	1
£70,000 to £79,999	1	-
£80,000 to £89,999	-	-

The number of higher paid employees with pension contributions paid directly into pension funds of their choice through the Stakeholder Pension Scheme was 1 (2023: 1) for which the contributions amounted to £5,872 (2023: £4,992).

9. Trustees

None of the Trustees received remuneration or benefits from the charity or related parties during the year and no trustee expenses have been incurred or paid.

No Trustee received payment from the charity or related parties for professional or other services supplied to the charity (2023: £Nil).

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. Debtors

	2024	2023
	£	£
Grants receivable	27,049	86,384
Amount receivable from sister organisations	594,114	511,657
Income tax recoverable	136,729	107,738
Other debtors	90,797	56,551
Prepayments and accrued income	<u>98,146</u>	<u>138,337</u>
	<u>946,835</u>	<u>900,667</u>

Amounts receivable from sister organisations are as follows:

	2024	2023
	£	£
FOCUS USA	<u>594,114</u>	<u>511,657</u>
	<u>594,114</u>	<u>511,657</u>

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,571	877
Other creditors	66,914	280,473
Amounts payable to sister organisations	598,254	327,933
Accruals	364,899	151,093
Deferred income	<u>108,180</u>	<u>23,550</u>
	<u>1,141,818</u>	<u>783,926</u>

Amounts payable to sister organisations are as follows:

	2024	2023
	£	£
FOCUS Canada	<u>598,254</u>	<u>327,933</u>
	<u>598,254</u>	<u>327,933</u>

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. Deferred income

	2024 £	2023 £
Balances as at 1 January	23,550	372,330
Amount released to incoming resources	(23,550)	(372,330)
Amount deferred in the year	<u>108,180</u>	<u>23,550</u>
Balance as at 31 December	<u>108,180</u>	<u>23,550</u>

13. Restricted Funds

	1 January 2024 £	Income £	Expenditure £	Transfers £	31 December 2024 £
Portugal Settlement	<u>-</u>	<u>213,289</u>	<u>213,289</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>213,289</u>	<u>213,289</u>	<u>-</u>	<u>-</u>

The Portugal settlement fund is part of the European settlement Programme and covers grant funded activities in Portugal.

14. Capital commitments

The charity had no capital commitments as at 31 December 2024 (2023: £Nil).

15. Lease commitments

At the reporting end date, the charity had outstanding commitments for future minimum lease payments, which fall due as follows:

	2024 £	2023 £
Within 1 year	-	1,250
Within 2 - 5 years	-	-
More than 5 years	<u>-</u>	<u>-</u>
Lease commitments as at 31 December	<u>-</u>	<u>1,250</u>

16. Reconciliation of changes in resources to net cash inflow from operating activities

	2024 £	2023 £
Net movement in funds for the year	48,457	(293,399)
Other interest	(19,736)	(21,419)
Depreciation charges	-	-
Decrease in stock	-	210,465
(Increase) in debtors	(46,168)	(103,329)
Increase / (decrease) in creditors	<u>357,892</u>	<u>(35,526)</u>
Net cash inflows from operating activities	<u>340,445</u>	<u>(243,208)</u>

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. Analysis of net cash resources

	2023 £	Cash flow £	2024 £
Cash at bank and in hand	<u>1,547,833</u>	<u>360,181</u>	<u>1,908,014</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2024 Total £
Fund balances are represented by:			
Current assets	2,746,669	108,180	2,854,849
Current liabilities	<u>(1,033,638)</u>	<u>(108,180)</u>	<u>(1,141,818)</u>
Net assets as at 31 December 2024	<u>1,713,031</u>	<u>-</u>	<u>1,713,031</u>

19. Comparative Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	2023 £
Income and endowments			
Donations and legacies	1,739,005	214,503	1,953,508
Grants and contributions	1,127,514	628,622	1,756,136
Other income	-	-	-
Other interest	<u>21,419</u>	<u>-</u>	<u>21,419</u>
	<u>2,887,938</u>	<u>843,125</u>	<u>3,731,063</u>
Expenditure			
Fund raising costs	13,050	-	13,050
<i>Costs of charitable activities in furtherance of the objects of the Charity:</i>			
Contribution to sister organisations	818,156	-	818,156
Programme and grant costs	<u>2,286,172</u>	<u>841,720</u>	<u>3,127,892</u>
	<u>3,117,378</u>	<u>841,720</u>	<u>3,959,098</u>
Net incoming resources	(229,440)	1,405	(228,035)
Other recognised gains and losses:			
Exchange losses	<u>(63,959)</u>	<u>(1,405)</u>	<u>(65,364)</u>
Net movement in funds	(293,399)	-	(293,399)
Fund balance at 1 January	<u>1,957,973</u>	<u>-</u>	<u>1,957,973</u>
Fund balance at 31 December	<u>1,664,574</u>	<u>-</u>	<u>1,664,574</u>

**FUNDAÇÃO FOCUS ASSISTÊNCIA HUMANITÁRIA EUROPA
(FOCUS HUMANITARIAN ASSISTANCE EUROPE FOUNDATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

20. Related parties and co-operation with other organisations

Key management personnel:

The Trustees consider the Board of Trustees as comprising the key management personnel in charge of directing the Charity's activities.

None of the Trustees received remuneration, other benefits or Trustee expenses for their voluntary work.

Co-operation with sister organisations:

FOCUS Europe's sister organisations (based in Australia, Canada, and USA) collaborate to fund and deliver humanitarian programmes.

In 2024 such funding amounted to:

Funding made by the charity to:-	2024	2023
	£	£
FOCUS Canada	902,763	768,706
FOCUS USA	<u>59,155</u>	<u>49,450</u>
	<u>961,918</u>	<u>818,156</u>
Funding received by the charity from:-	2024	2023
	£	£
FOCUS Canada	641,452	563,757
FOCUS USA	<u>641,452</u>	<u>563,757</u>
	<u>1,282,904</u>	<u>1,127,514</u>

Net amounts receivable from/payable to sister organisations as at the year-end has been disclosed within Note 10 and 11 respectively.

21. Control

The charity is not controlled by any other party.