Charity registration number 1144519 (England and Wales)

*Company registration number 04117440*

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2025

TUESDAY
*AFBNØ8L5*
A17 29/09/2026 #28
COMPANIES HOUSE

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Directors** | H Hoodfar<br>N Haneefi<br>N Shameem<br>M Tajali<br>Z Yaftali |
| **Charity number** | 1144519 |
| **Company number** | 04117440 |
| **Registered office** | 16 St Marys Crescent<br>London<br>NW4 4LH |
| **Independent examiner** | Caroline Brazier ACA, DChA<br>RAA Cansdales Business Advisers Limited<br>St Mary's Court<br>The Broadway<br>Old Amersham<br>Bucks<br>HP7 0UT |
| **Bankers** | NatWest<br>Highbury and Islington Branch<br>218 Upper Street<br>Islington<br>London<br>N1 1SA |
| **Solicitors** | Bates Wells & Braithwaite<br>2-6 Cannon Street<br>London<br>EC4M 6YH |

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

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# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## DIRECTOR'S REPORT

## *FOR THE YEAR ENDED 31 DECEMBER 2025*

The Director's present their report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document's , the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019) .

Women Living Under Muslim Laws (WLUML) is registered as a charitable organisation with the Charity Commission of England and Wales and was incorporated on 3rd November 2011. The registered charity number is 1144519. The charitable company is limited by guarantee and does not have share capital. The liability of each member in the event of winding up is limited to £1. The Company number is 4117440. The principal address can be found on the legal and administration page of these financial statements.

**Objectives and activities**

**Women Living Under Muslim Laws – International Solidarity Network (WLUML)** is an international solidarity network that provides information, support, and solidarity to women whose lives are shaped, conditioned, or governed by laws and customs said to derive from Islam. WLUML works to strengthen women's individual and collective struggles for equality and rights by connecting local movements across Muslim contexts with feminist and progressive movements internationally and facilitating the exchange of knowledge, experience, and strategies.

For public benefit, WLUML promotes human rights and gender equality as articulated in the Universal Declaration of Human Rights and subsequent international and regional human rights instruments. Its work includes monitoring and documenting violations of women's rights; conducting research on gender equality, law, and violence against women; increasing public awareness; strengthening feminist leadership; and engaging in national and international advocacy.

**Feminist knowledge production** has always been central to WLUML's work as a feminist think tank for advocacy and a transnational network. Our research documents and analyses women's diverse experiences and strategies, with priorities emerging from within the network and the contexts in which women struggle for their rights. We seek to **transform knowledge into a resource for action**, providing advocates, activists, researchers, and policymakers with evidence and analysis to challenge discriminatory laws and practices and strengthen feminist organising. Through publications, translations, workshops, and training, we aim to make this knowledge accessible and useful to women and movements working for gender equality and social change.

**Organisation Background**

WLUML was formed in 1984 in response to urgent cases across several countries and communities in which women were being denied rights through laws and practices justified by patriarchal or authoritarian interpretations of Islam. Nine women from Algeria, Morocco, Sudan, Iran, Mauritius, Tanzania, Bangladesh, and Pakistan came together in solidarity, recognising that although their struggles were locally specific, they could be strengthened through transnational exchange and collective action.

More than four decades later, WLUML continues to be led primarily by women of Muslim heritage from the Global South and remains committed to the principles that inspired its creation: **gender equality, human rights, peace, freedom from gender-based violence, and transnational feminist solidarity**.

**Activities in 2025**

During 2025, WLUML's work centred on interconnected programs addressing women's constitutional equality, gender apartheid in Afghanistan, bodily autonomy and access to public space, feminist leadership and knowledge production, and transnational feminist solidarity. Across these areas, WLUML combined research and publication with training, convenings, coalition-building, and national and international advocacy.

**Constitutionalising Women's Equality in Muslim Contexts**

WLUML's work on constitutionalising women's rights began as a sustained program of research and advocacy between 2019 and 2023, initially focusing on Afghanistan during the peace negotiations with the Taliban, when there were serious concerns that women's constitutional rights could be sacrificed in pursuit of a political settlement. Working with legal scholars, journalists, civil society leaders, and women's rights advocates, WLUML organised research, webinars, conferences, and workshops examining how women can influence constitution-making and defend equality during periods of political transition. The resulting scholarship and practitioner perspectives were first published as a special issue of the *Manchester Journal of Transnational Islamic Law and Practice* and subsequently developed into a book *Women and Constitutions in Muslim Contexts*, co-edited by Mona Tajali and Vrinda Narain and released by Revival Press in 2024/2025.

As political upheaval, conflict, and regime change affected a growing number of Muslim-majority countries, WLUML expanded the program under the theme **Women's Power, Religion, and Constitution-Making in Times of Political Transition**. The program examines both the opportunities and dangers political transitions create for women. When women are organised and enter such moments with clearly articulated demands, constitutional change can advance equality and citizenship; when women and civil society are excluded, established rights may instead be weakened or lost. The work draws particularly on experiences from Afghanistan, Iran, Syria, Bangladesh, Sudan, Yemen, Libya, and Egypt.

**Collaboration with University College London**

WLUML partnered with University College London (UCL) to deepen this work through the project **"Constitutionalising Gender Equality in Syria and Iran: Feminist Responses to Authoritarianism and Religious Conservatism."** The collaboration approaches constitution-making not merely as drafting a legal document, but as a political process through which citizenship, rights, representation, and access to power are negotiated.

Following the collapse of the Assad regime in December 2024, the research was adapted to Syria's rapidly changing political environment. Between January and June 2025, WLUML conducted qualitative interviews and literature reviews with Syrian feminist networks and activists inside Syria and in the diaspora. The research identified a significant gap between gender-sensitive proposals developed by civil society and emerging interim political and constitutional structures. Mid-term findings were presented at the annual conference of the British Association for Islamic Studies (BRAIS) in London and informed WLUML's broader advocacy.

**Forty Years of Transnational Feminist Organising**

The year 2025 also marked forty years since WLUML participated in the international NGO coalition at the 1985 Nairobi World Conference on Women. Rather than treating the anniversary simply as a celebration, WLUML used it to reflect on four decades of feminist achievements and the continuing struggle against legal discrimination.

A major anniversary activity was the **Women, Religion, and Constitutional Participation Symposium**, held on 16–17 December 2025 in Yogyakarta, Indonesia, with the **Asian Muslim Action Network (AMAN) Indonesia** and numerous Indonesian and international partners. Participants included feminist scholars and activists, progressive women *ulama*, parliamentarians, policymakers, journalists, and civil society representatives from Indonesia, Iran, Bangladesh, Syria, Palestine, and elsewhere. Discussions addressed women's political participation, religion, constitutional rights, legal discrimination, representation, and women's role during political transitions. The participation of KUPI and progressive women *ulama* was particularly important in bringing feminist and reform-oriented religious perspectives to debates about citizenship and equality.

**Bangladesh: Reconnecting with Feminist Movements**

Following the Yogyakarta symposium, WLUML collaborated with BRAC University's Department of English and Humanities to convene a day-long roundtable on **"Governance, Resistance, and Feminist Solidarity."** Scholars, activists, journalists, publishers, entrepreneurs, grassroots organisers, and WLUML research fellows reflected on Bangladesh's rich history of feminist organising and contemporary challenges. Discussions addressed religion and secularism, violence against women, freedom of expression, technology-facilitated and sexualised violence against women journalists and activists, discrimination against Indigenous women, digital literacy, and women's economic opportunities.

Beyond the roundtable, WLUML met with **BLAST** to discuss women's legal claims and the growing problem of technology-facilitated gender-based violence, and renewed relationships with longstanding women's organisations, including **Bangladesh Mahila Parishad** and **Naripokkho**. These meetings helped rebuild connections with Bangladesh's feminist movement and identify areas for future collaboration.

**Stop Gender Apartheid in Afghanistan: Women's Struggle for Dignit**

Since 2023, WLUML has intensified its campaign for the international and legal recognition of **gender apartheid**, working alongside Afghan women's organisations, feminist networks, human rights advocates, and legal experts. The campaign draws attention to the Taliban's systematic exclusion of women and girls from education, employment, political participation, freedom of movement, and public life. WLUML argues that these measures must be understood not simply as individual violations but as an institutionalised system of gender-based domination and exclusion.

Building on WLUML's campaigns during the Taliban's first period of rule, the Network has worked with the **Global Coalition Against Gender Apartheid in Afghanistan**, the **End Gender Apartheid campaign**, legal experts, and international partners to advocate for recognition of gender apartheid within international law, including discussions surrounding the proposed Convention on Crimes Against Humanity. WLUML approached the Canadian and German governments, circulated an international petition supported by numerous organisations and more than one hundred prominent advocates and public figures, and participated ssin discussions with Canadian parliamentarians during the 16 Days of Activism Against Gender-Based Violence.

WLUML also pursued this work through international institutions. During the **CEDAW review in Geneva**, WLUML participated in a high-level briefing at the Palais des Nations organised by WCRAN, where Afghan women and advocates highlighted the systematic restrictions imposed on women and girls and the need for stronger international responses. In a separate advocacy event on **9 December**, WLUML and the **Women's Coalition for the Recognition of Gender Apartheid (WCRAN)** brought together advocates and legal experts to press for recognition of gender apartheid as a crime against humanity. Professor **Karima Bennoune in her talk** emphasised the responsibility of states committed to women's equality and human rights to actively advance such recognition within international law.

**Transformative Feminist Leadership Institute**

Building on WLUML's long history of feminist leadership training, the **Transformative Feminist Leadership Institute (TFLI)** transfers feminist knowledge, experience, and strategies across generations while strengthening young women's confidence, leadership, and capacity for collective action. Following the successful 2024 program, WLUML and WCRAN launched an expanded 14-week Farsi/Dari program for women in Afghanistan in 2025–2026. More than **250 women applied and 50 were selected**, representing diverse provinces and educational backgrounds.

The intensive program combined feminist theory, practical skills, and intergenerational learning. Participants examined patriarchy, intersectionality, women's political participation, feminist movements, transnational solidarity, digital activism, and international human rights frameworks. The final phase introduced **feminist and trauma-informed research for advocacy**. Working in nine groups, participants undertook community-based research on girls' education, academic freedom, forced marriage, women's economic rights and unpaid work, political participation, and representations of women in school textbooks. Their interviews and community engagement reached an estimated **200–250 additional people**, extending the program's impact beyond its

**Women Reclaiming Public Spaces**

Women's access to public space is an important indicator of gender equality and full citizenship. In contexts where public spaces are treated primarily as male domains, women's visibility and mobility become both practical and symbolic assertions of citizenship. Under its **Bodily Autonomy, Integrity, and Sexual Rights** program, WLUML launched **Women Reclaiming Public Spaces** in 2018 to document and connect initiatives through which women challenge restrictions and expand their access to public life.

One major outcome was *Riding to Freedom: Women and Bicycling in Muslim Contexts*, edited by Homa Hoodfar and Dana Kamour and published in 2025. Bringing together authors from Iran, Pakistan, Afghanistan, Syria, Türkiye, Malaysia, Indonesia, and Britain, the volume explores how women use cycling not only for mobility but also to challenge gendered restrictions and reclaim public space.

The program also documents the lives and contributions of prominent Afghan women who have challenged restrictions on women's public participation. In 2025, WLUML research fellow Diana Reno completed *Bridging Hope and Justice: Reflections on Sima Samar's Life of Service in Afghanistan*, examining Dr. Samar's work for women's rights, education, human rights, and social justice. The written and audio project forms part of a larger series on influential Afghan women, with two further publications planned for 2026.

**Feminist Voices from the Frontlines: WLUML Podcast**

In 2025, WLUML expanded its podcast as a space where women activists, journalists, and human rights defenders can speak directly about struggles that are often marginalised in international debate. A three-part series explored how gender inequality intersects with authoritarianism, fundamentalism, conflict, displacement, and restrictions on women's participation in public life.

In Pakistan, **Fizza Abbas** discussed women's efforts to reclaim public and digital spaces, including the coordinated online abuse experienced by women, transgender people, and religious minorities. **Gaisu Yari** addressed the experiences of Afghan women under Taliban rule, forced migration and exile, the campaign for recognition of gender apartheid, and her oral-history work with Afghan women in exile. **Ikhlas Abed** discussed humanitarian response, education, and refugee advocacy in the Sahrawi refugee camps, highlighting the intersecting challenges of gender, disability, displacement, and unequal access to resources. Together, the conversations connected locally grounded feminist knowledge with transnational advocacy while enabling women confronting repression and displacement to articulate their experiences and priorities in their own voices.

**Looking Forward**

The work undertaken in 2025 reflects WLUML's continuing effort to connect **feminist knowledge production, grassroots organising, transnational solidarity, and international advocacy**. Across very different political contexts, a common concern emerged: women's rights are particularly vulnerable during periods of conflict, authoritarianism, political transition, and rising anti-gender mobilisation. At the same time, these experiences demonstrate the importance of women organising early, developing their own knowledge and demands, and building alliances across national and regional boundaries.

In 2026, WLUML will build on the relationships, research, and strategies developed through its 2025 programs. Priorities include strengthening women's participation in political and constitutional transitions; continuing advocacy for Afghan women and recognition of gender apartheid; expanding feminist leadership and research training; addressing technology-facilitated gender-based violence; and strengthening collaboration among women's movements across Muslim contexts. Throughout this work, WLUML will continue to ensure that its priorities remain grounded in the experiences and demands of the women and movements with whom the Network works.

**Financial review**
During the year, income of £60,263 (2024: £74,645) was received. This income was applied to the objects of the organisation and charity. The net movement in funds for the year, as shown in the Statement of Financial Activities, amounted to a net surplus of £22,763 (2024: £17,363). The Charity's net assets (restricted and unrestricted) at 31 December 2025 were £44,440 (2024: £21,677).

**Reserves Policy**
WLUML aims to maintain a free reserves fund to cover the equivalent of three months' expenditure for the organisation. A minimum of three months' reserves is good practice, and follows the Charity Commission guidance.

**Risk Review**
WLUML uses agreed international and regional human rights standards as well as countries' own legal provisions as benchmarks for its international advocacy. Due care is taken to verify the accuracy of everything we print, which is checked in consultation both internally and with outside experts. The Trustees have identified and reviewed the major risks facing the charity and have established internal controls to mitigate these risks. One of the most significant risks continues to be the very competitive funding environment and donor preference away from core funding to programme funding. The Strategic Plan (2016 - 2021) takes accounted of this environment, as will the new fundraising strategy based on the Montreal Meeting. Under this strategy, in 2018 WLUML transition to primarily voluntary organisation ensuring its projects continued with minimal external funding. The board met again in 2020 and agreed to raise funding for specific project. However with the pandemic this process was postponed until 2023. WLUML Trustees confirm that the controls implemented are appropriate to the size of the charity and the nature of its operations. Everything we print, is checked in consultation both internally and with outside experts.

**Plans for the future**
The Strategic Plan initially adopted in 2022 has been extended through 2025. Further consultations, updates, and revisions to the Plan of Action will be undertaken as we advance our work. We will continue our campaign on constitutionalizing women's rights in post-conflict societies, as well as our Transformative Leadership Institute.

**Structure, governance and management**
Trustees are recruited are through an election process. A month in advance, the nomination papers are circulated to all members, members nominate prospective candidates, each nomination must be accompanied by a C.V. and consent form of the candidate and endorsed by at least two members. Elections take place at the AGM.

New Board and Council members receive a comprehensive induction pack which outlines their duties and terms & conditions. WLUML board members are based in different countries, and whenever possible training sessions take place that familiarise members with WLUML's history and principles. There is also a mentoring programme for those who have recently joined.

The directors who served the company during the year were as follows:

| | |
|---|---|
| H Hoodfar | |
| N Haneefi | |
| V Narain | (Resigned 1 November 2025) |
| N Shameem | |
| M Tajali | |
| A McCarthy | (Resigned 1 November 2025) |
| A Elmohandes | (Resigned 1 November 2025) |
| Z Yaftali | |
| A Nasir | (Resigned 30 November 2025) |

**Statement of Director's responsibilities**

The directors, who also act as trustees for the charitable activities of WLUML, are responsible for preparing the Director's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Director's report was approved by the Board of Directors.

H Hoodfar

**H Hoodfar**
Director

Dated: ..25/09/2026.....

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## INDEPENDENT EXAMINER'S REPORT

## TO THE DIRECTORS OF WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

I report on the financial statements of the charitable company for the year ended 31 December 2025, which are set out on pages 6 to 15.

This report is made solely to the Board, in accordance with section 145 of the Charities Act 2011. My independent examination has been undertaken so that I might state to the Board those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Board, for my independent examination or for this report.

**Respective responsibilities of Directors and examiner**

The directors, who also act as trustees for the charitable activities of Women Living Under Muslim Laws - International Solidarity Network (WLUML), are responsible for the preparation of the financial statements. The Directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

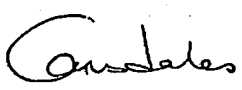
(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

  (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Caroline Brazier ACA, DChA
RAA Cansdales Business Advisers Limited
St Mary's Court
The Broadway
Old Amersham
Bucks

Dated: ....25/09/2026.....

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

| | Notes | Unrestricted funds £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 2 | 60,137 | - | 60,137 | 74,394 |
| Charitable activities | | - | - | - | 3 |
| Investments | 3 | 126 | - | 126 | 248 |
| **Total income** | | 60,263 | - | 60,263 | 74,645 |
| **Expenditure on:** | | | | | |
| Charitable activities | 4 | 37,477 | - | 37,477 | 57,321 |
| **Net income for the year** | | 22,786 | - | 22,786 | 17,324 |
| **Other recognised gains and losses** | | | | | |
| Other gains or losses | 7 | (23) | - | (23) | 39 |
| **Net movement in funds** | | 22,763 | - | 22,763 | 17,363 |
| Fund balances at 1 January 2025 | | 19,832 | 1,845 | 21,677 | 4,314 |
| **Fund balances at 31 December 2025** | | 42,595 | 1,845 | 44,440 | 21,677 |

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

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# WOMEN LIVING UNDER MUSLIM LAWS - INTERNATIONAL SOLIDARITY NETWORK (WLUML)

## STATEMENT OF FINANCIAL POSITION

### *AS AT 31 DECEMBER 2025*

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Debtors | 8 | 10,000 | | - | |
| Cash at bank and in hand | | 48,948 | | 42,605 | |
| | | 58,948 | | 42,605 | |
| **Creditors: amounts falling due within one year** | 9 | (14,508) | | (20,928) | |
| Net current assets | | | 44,440 | | 21,677 |
| **Income funds** | | | | | |
| Restricted funds | 10 | | 1,845 | | 1,845 |
| Unrestricted funds | | | 42,595 | | 19,832 |
| | | | 44,440 | | 21,677 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Directors on .....25/09/2026.....

H Hoodfar
**Director**

**Company Registration No. 04117440**

### 1 Accounting policies

**Charity information**

Women Living Under Muslim Laws registered as a charitable organisation with the Charity Commission of England and Wales on 3rd November 2011.

### 1.1 Accounting convention

Women Living Under Muslim Laws is a charitable company incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given on the legal and administrative information page. The nature of the charity's operations and principal activities are that of providing information, solidarity and support for all women whose lives ate shaped, conditioned or governed by laws and customs said to derive from Islam.

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note.

### 1.2 Going concern

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

### 1.3 Charitable funds

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

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

### 1.4 Income

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

In the event that income received is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income received which is contractually or otherwise not expendable until a further period is deferred.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Costs are allocated directly to projects where they can be identified as relating solely to a particular project. Other costs are included as core operating expenditure and allocated to the projects on the basis of the International Coordination Office (ICO) time and resources on each project. Expenditure is accounted for on an accruals basis, inclusive of VAT, which cannot be recovered.

**1.6 Cash and cash equivalents**

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

**1.7 Foreign exchange**

All assets and liabilities held in foreign currencies are translated into sterling at the rate of exchange at the balance sheet date. Transactions in foreign currencies during the year are translated into sterling at the rate of exchange on the transaction date. All exchange differences are taken into account in arriving at the result for the year

**2 Donations and legacies**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Donations and gifts | 60,137 | 74,394 |
| **Donations and gifts** | 60,137 | 74,394 |

All donations and gifts income was considered unrestricted for 2024 and 2023.

**3 Investments**

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2025 | 2024 |
| | £ | £ |
| Interest receivable | 126 | 248 |
| | 126 | 248 |

## 4 Charitable activities

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Donation | 20,000 | 20,000 |
| Advocacy and Capacity buildings | 13,707 | 34,131 |
| Office costs | 906 | 496 |
| Consultancy | 720 | 1,224 |
| Accountancy Fees | 588 | 546 |
| IE Fees | 540 | 354 |
| Publications | 1,016 | 570 |
| | 37,477 | 57,321 |

Restricted expenditure for 2025 totalled £Nil (2024: Nil).

Unrestricted expenditure for 2025 totalled £37,477 (2024: £57,321).

## 5 Employees

The average monthly number employees during the year excluding directors was:

| | 2025 | 2024 |
|---|---|---|
| | Number | Number |
| Total | - | - |

There were no employees in either year whose annual remuneration was £60,000 or more.

## 6 Taxation

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

## 7 Other gains or losses

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Foreign exchange Gain/(Loss) | (23) | 39 |

## 8 Debtors

| | 2025 | 2024 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Other debtors | 10,000 | - |

## 9 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | 8,882 | 19,932 |
| Accruals and deferred income | 5,626 | 996 |
| | 14,508 | 20,928 |

## 10 Restricted funds

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

| | Balance at 1 January 2024 | Movement in funds: Income | Balance at 1 January 2025 | Movement in funds: Income | Balance at 31 December 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Donations | 1,845 | - | 1,845 | - | 1,845 |

**Restricted Funds**

- Donations - Donations received that were restricted to communications and publication costs.

## 11 Unrestricted funds

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

| | At 1 January 2025 | Incoming resources | Resources expended | Gains and losses | At 31 December 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 19,832 | 60,263 | (37,477) | (23) | 42,595 |

| Previous year: | At 1 January 2024 | Incoming resources | Resources expended | Gains and losses | At 31 December 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 2,469 | 74,645 | (57,321) | 39 | 19,832 |

**12 Analysis of net assets between funds**

| | Unrestricted funds 2025 | Restricted funds 2025 | Total 2025 | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Fund balances at 31 December 2025 are represented by: | | | | | | |
| Current assets/(liabilities) | 42,595 | 1,845 | 44,440 | 19,832 | 1,845 | 21,677 |
| | 42,595 | 1,845 | 44,440 | 19,832 | 1,845 | 21,677 |

**13 Related party transactions**

None of the directors (or any persons connected with them) received any remuneration from charitable company during the year (2024: none).

The directors did not receive any benefits from the charity in the year (2024: £nil), they were reimbursed expenses in the year of £4,794 (2024: £nil). No director received payment for professional or other services supplied to the charity (2024: none).

Total donations received from trustees during the year amounted to £Nil (2024: £Nil) and no conditions were placed on these donations.

**14 Ultimate Controlling Party**

There is no controlling party.

**15 Legal Status**

The company is limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to a maximum of £1 each whilst they are a member and within one year of ceasing to be a member.

**There were five members at 31 December 2025 (2024: nine).**