CHARITY COMMISSION
FOR ENGLAND AND WALES

# Trustees' Annual Report for the period

**From:** 01 January 2025 **Period start date To:** 31 December 2025
**Period end date**

**Charity name:** Foundation for Refugee Economic Empowerment

**Charity registration number:** 1164143

## Objectives and Activities

| | SORP reference | |
|---|---|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | To provide relief and assistance to internally displaced persons (IDPs), mainly in Nigeria-but not exclusively-who are the victims of war, natural disaster, trouble or catastrophe by raising awareness and assisting in the provision of basic needs, healthcare and education.<br><br>To advance other such charitable purposes (according to the law of England and Wales) as the trustees see fit. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | The charity continued its charitable activities during the year by providing emergency relief, access to clean water, education, and food security.<br><br>Activities for this reporting period include:<br><br>• Water Access<br>• Food Security<br>• Orphan Care<br>• Education<br>• Emergency Relief |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | The activities undertaken for this reporting period confirms that the trustees have taken due regard to the Charity Commissions guidance on public benefit when reviewing the organisation's aims and objectives. |

**Additional information (optional)**
You may choose to include further statements where relevant about:

| | SORP reference | |
|---|---|---|
| Policy on grant making | Para 1.38 | |

| | | |
|---|---|---|
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

## Achievements and Performance

| | SORP reference | |
|---|---|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | As the insecurity in the region widens and the need of IDPs increase, we remain committed to expanding our reach and enhancing the quality of our services.<br><br>Our efforts are focused on providing life-saving and life-changing support to beneficiaries through emergency relief, orphan care, water access, education and food security.<br><br>We have continued to incorporate more efficient ways of working, taking advantage of new opportunities and working with partners to deliver aid.<br><br><u>Water Access</u><br><br>Our work this year has meant many more people have clean water where they reside.<br><br>- Installing new and repairing old boreholes and water wells.<br><br>- Training the local communities on self-repair, leading to more functional WASH facilities as well as improved water security—showcasing the fundamental importance of water in saving and changing lives.<br><br><u>Education</u><br><br>- Development and promotion of accelerated learning for IDPs to catch-up on missed education to enable re integration into mainstream school.<br><br>- Provision of educational resources to learners. |

| | | |
|---|---|---|
| | | <u>Orphan Care</u><br><br>- Orphan sponsorship programme in separate locations.<br><br>- Enabling the creation of a holistic environment that nurtures and stimulate the well-being of the children.<br><br>- Supporting the development of a wide-ranging curriculum which includes ethics, sustainability, Agriculture, STEM, Arts & craft etc. taught through formal and play-based learning.<br><br><u>Food security</u><br><br>- Food distribution at various points during the year.<br><br>- Nutrition programs for malnourished children.<br><br>- Training women and young adults in climate-smart, regenerative and sustainable agriculture.<br><br>- Running awareness campaigns on environmental change and tree planting to build community resilience.<br><br><u>Emergency Relief</u><br><br>Response to severe flood incidents by supporting the delivery of emergency aid to victims e.g. food, water and essential items. |

**Additional information (optional)**

You may choose to include further statements where relevant about:

| | | |
|---|---|---|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | We continue to disburse funds raised through generous supporters, fundraising activities and new partnerships. |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

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## Financial Review

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|---|---|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | **Financial position is stable and we plan to continue to raise more funds to support our objectives.** |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | There is no formal reserve policy at present. |
| Amount of reserves held | Para 1.22 | |
| Reasons for holding zero reserves | Para 1.22 | |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | |

**Additional information (optional)**

You may choose to include further statements where relevant about:

| | | |
|---|---|---|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | Income is generated through fundraising activities, individual donations and partnership with other organisations. |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

## Structure, Governance and Management

| | | |
|---|---|---|
| Description of charity's trusts: | | |
| Type of governing document | Para 1.25 | Constitution |
| How is the charity constituted? | Para 1.25 | Charitable Incorporated Organisation |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | |

**Additional information (optional)**

You may choose to include further statements where relevant about:

| | | |
|---|---|---|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | There are currently four trustees, no new appointments have been made. |
| Relationship with any related parties | Para 1.51 | |
| Other | | Trustees are volunteers and give their time freely without remuneration, however expenses incurred solely for charity purposes are reimbursed on request. |

## Other optional information

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| |

## Declarations

**The trustees declare that they have approved the trustees' report above.**

CHARITY COMMISSION FOR ENGLAND AND WALES

| Foundation for Refugee Economic Empowerment | 1164143 |
|---|---|

# Receipts and payments accounts

**CC16a**

| For the period from | 01-Jan-25 | To | 31-Dec-25 |
|---|---|---|---|

## Section A Receipts and payments

| | Unrestricted funds to the nearest £ | Restricted funds to the nearest £ | Endowment funds to the nearest £ | Total funds to the nearest £ | Last year to the nearest £ |
|---|---|---|---|---|---|
| **A1 Receipts** | | | | | |
| General fund | 10,543 | | | 10,543 | 8,253 |
| Water project | | 9,835 | | 9,835 | 6,620 |
| Feeding | | 6,914 | | 6,914 | 4,612 |
| Zakat | | 985 | | 985 | 5,960 |
| Orphans | | 1,700 | | 1,700 | 2,220 |
| SRF | | 28,520 | | 28,520 | 37,987 |
| Flood | | | | - | 585 |
| | | | | - | |
| ***Sub total*** *(Gross income for AR)* | 10,543 | 47,954 | - | 58,497 | 66,237 |
| **A2 Asset and investment sales, (see table).** | | | | | |
| | - | - | - | - | |
| | - | - | - | - | - |
| ***Sub total*** | - | - | - | - | - |
| ***Total receipts*** | 10,543 | 47,954 | - | 58,497 | 66,237 |
| **A3 Payments** | | | | | |
| Charitable activities | 5,763 | 47,954 | | 53,717 | 91,400 |
| Admin cost | 622 | | | 622 | 715 |
| | | | | - | |
| | | | | | |
| | | | | | |
| | | - | | - | |
| | - | - | - | - | |
| | - | - | - | - | |
| | - | - | | - | - |
| ***Sub total*** | 6,385 | 47,954 | - | 54,339 | 92,115 |
| **A4 Asset and investment purchases, (see table)** | | | | | |
| | - | - | - | - | |
| | - | - | - | - | |
| ***Sub total*** | - | - | - | - | - |
| ***Total payments*** | 6,385 | 47,954 | - | 54,339 | 92,115 |
| ***Net of receipts/(payments)*** | 4,158 | - | - | 4,158 | - 25,878 |
| **A5 Transfers between funds** | - | - | - | - | - |
| **A6 Cash funds last year end** | 17,293 | | | 17,293 | 43,171 |
| ***Cash funds this year end*** | 21,451 | - | | | 17,293 |

## Section B Statement of

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|---|---|---|---|
| **B1 Cash funds** | Cash at bank as of 31/12/2025 | 21,451 | - | - |
| | | - | - | - |
| | | - | - | - |
| | ***Total cash funds*** | 21,451 | - | - |
| | (agree balances with receipts and payments account(s)) | OK | OK | OK |

| | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---|---|---|---|---|
| **B2 Other monetary assets** | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |

| | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---|---|---|---|---|
| **B3 Investment assets** | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |

| | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---|---|---|---|---|
| **B4 Assets retained for the charity's own use** | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |

| | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
|---|---|---|---|---|
| **B5 Liabilities** | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |

CHARITY COMMISSION FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

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|---|---|---|---|
| **Report to the trustees** | Charity Name<br>FOUNDATION FOR REFUGEE ECONOMIC EMPOWERMENT | | |
| **On accounts for the year ended** | 31ST DECEMBER 2025 | **Charity no (if any)** | 1164143 |
| **Set out on pages** | 1-2 | | |

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31ST December 2025.

**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**

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 in this report in order to enable a proper understanding of the accounts to be reached.

| | | | |
|---|---|---|---|
| **Signed:** | R Pn | **Date:** | 26/10/2026 |
| **Name:** | RICHARD PATON | | |
| **Relevant professional qualification(s) or body (if any):** | ACCA – (Registration number 0082357) | | |

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|---|---|
| | |
| **Address:** | Jordangate House, Jordangate, Macclesfield, Cheshire, SK10 1EQ |
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| **Section B** | **Disclosure** |
|---|---|

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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| **Give here brief details of any items that the examiner wishes to disclose.** | |