

Report & Accounts

2025

Trustee Report

Introduction

The Sulha Alliance CIO is the only UK charity whose work solely focuses on Afghan interpreters and other Locally Engaged Civilians (LECs) who used to work for the British Army in Afghanistan. The Sulha Alliance campaigns for their protection through resettlement to the UK from Afghanistan and third countries. Once in the UK, we provide support and signposting services to ensure interpreters and their families are given the best chance to thrive.

This report covers the period 1 January 2025 until the 31st December 2025

Board of Trustees

The Sulha Alliance has eight trustees. One who opted to have his identity withheld for security reasons, resigned on the 6th May 2025.

Sara de Jong – Chair of the Board of Trustees
Ed Aitken
Sarah Hutchinson
Laurence Longe
David Turner KC
David Williams
Peter Gordon Finlayson
Mukhtar Malakzai
Trustee (identity withheld) resigned 6 May 2025

Mission and Objectives

Our objectives are set out in our constitution as found on the Charity Commission website. Our beneficiaries are Afghan interpreters and Locally Employed Civilians (LECs) who worked with the British Army, and their families. Sulha Alliance CIO is to promote the mental, physical and financial wellbeing of our beneficiaries. We endeavour to support their journey from Afghanistan and third countries to a new life in the United Kingdom, and do so facilitating interagency support for housing, health and financial needs, assisting where possible with advice on education and vocational training. In addition to this, Sulha Alliance has set up forums and events to generate public support and amplify advocacy.

Financial Overview

The Sulha Alliance was incorporated on 6 May 2022, and is reliant on external funding to support the objectives stated in our constitution.

Income Sources

In the reporting period, Sulha Alliance received donations through crowdfunding platforms, small events, and personal donations. We received an additional two years of funding from Unbound Philanthropy: stretching over a period of two years (1 March 2025 until 1 March 2027) with a sum total of £60,000. This additional funding to Sulha Alliance recognised how successfully we have been assisting our beneficiary community to date.

Expenditure

Expenditure during the reporting period includes employment and administrative support costs which fund case work and direct community support to our beneficiaries, hardship grants to beneficiaries, and community events.

The grant from Unbound Philanthropy exclusively funds the cost of our Community Support Officer and Women's Welfare Officers. These three roles directly deliver our support to the community. In addition we have a compliance officer on a freelance basis to help with the administration and filing of our reports with the Charity Commission. We have one caseworker also on a freelance basis to support our community support officers. Our employment costs are very low, as our executive team are all volunteers.

Our costs have increased slightly as we travel more to meet with families and expenditure on educational materials for English lessons for women in the community. We continued to support community events notably around key dates like Eid and Yalda.

Financial Governance

Sulha Alliance's financial governance involves separation of duties (accounting, raising and authorising payments), dual authentication of all payments by trustee members, cash withdrawal limits, documentation of all spend and income, and scrutiny by a Financial Working Group made up of expert members of the board of Trustees.

Achievements and Activities

<u>Community Outreach Work in the UK</u>

Our Community Support Officer (CSO), a former Afghan interpreter himself, provides advice and signposting where appropriate.
In 2025, the majority of cases continued to be immigration related, followed closely by housing, employment and education concerns.

We recognised the gap in provision for the wives and female relatives of interpreters in 2024 as we conducted a needs analysis. To address this and increase our reach and impact in the community, we employed two women from the community. Both are wives of interpreters, experienced in the NGO sector and speak English, Pashto and Dari. They share the same lived experiences of the community they serve and are running a support whatsapp group, signposting and assisting where needed.

Both women joined Sulha Alliance CIO on 1 April 2025, initially for a 6 month period and work 8 hours each a week. They are now employed with Sulha Alliance until February 2027 when funding from Unbound Philanthropy expires.

In November 2025, our Women's Welfare Officers set up English language classes on Zoom for 15 women in the community. These lessons have been extremely well received within the community and the number of attendees has continued to grow. Alongside regular online classes, Sulha Alliance has bought text books for all attendees to support their learning. The ability for interpreters' wives to speak English is fundamental to unlocking their integration into society and allowing them to take some of the burden of day to day family activities off the interpreters.

Casework

The bulk of our casework remains immigration and housing. The ARAP scheme closing in June 2025 with very little notice caused confusion and anguish for those interpreters waiting for a decision on bringing family members to safety. This coupled with the data breach has left many reaching out to our team for support and advice.

Community Events

A celebration of Eid 2025 was held in Liverpool. Volunteers from the interpreter community who lived locally helped our Community Support Officer organise this event which was attended by 140 people. The plan is for Sulha Alliance to hold an Eid event in a different location across the UK each year to ensure families can attend at least one event locally.



Sulha Alliance was also pleased to support an event held for our beneficiaries in Paisley, Glasgow in October 2025. The event brought together several interpreter families living in the area to further solidify community bonds and help our beneficiaries to build new relationships to enhance an organic local support network. The event was also an opportunity to advertise other national Sulha Alliance support initiatives, notably our women's network, English language classes and driving theory classes.



Yalda celebrates the longest day of the year and on the 21st December 2025, Sulha Alliance funded a Yalda celebration in Yorkshire. Not all Afghans celebrate Yalda and it is important for our community events to cater to all the beliefs held within our community. In total 100 people attended the event. Nahid Hamidi (on the right side in the picture below), our community support officer, coordinated the event.



The Data Breach and the parliamentary enquiry

A major data breach was discovered in 2023 that potentially put thousands of Afghans who worked for HM Forces at risk. The government placed a super injunction on the breach which was lifted in July 2025. Sulha Alliance gave evidence at the Defence Select Committee inquiry on the 'Afghan Data Breach and Resettlement Schemes' with trustees Prof de Jong and David Williams submitting written evidence and appearing in person to give oral evidence to the Committee on behalf of our Afghan interpreter community.

The Sulha Alliance also circulated a survey developed by Refugee Legal Support in collaboration with Prof Vicky Canning and Prof Sara de Jong to our Afghan beneficiaries on the lived impacts of the data breach. The survey results were also presented as Written Evidence to the Committee's Inquiry and were also published as a full report: 'I am not a case number, I am a human being: the lived impacts of the Ministry of Defence Afghan Data Breach'.



Media Coverage

Our advocacy efforts were widely reported in local and national newspapers. This year, our media engagement concerned primarily the impact of the closure of the Afghan Relocation and Assistance Programme (ARAP) and the route for resettlement of Additional Family Members (AFM), as well as the lived impacts of the Afghan data breach by the Ministry of Defence, with many of our community members having their data compromised. We also facilitated for our community members to speak to the media directly to make their voices heard.

Shock as Britain turns its back on Afghans who loyally helped UK forces during two decades in Afghanistan with sudden closure of lifeline ARAP scheme

By SAM GREENHILL CHIEF REPORTER and DAVID WILLIAMS
PUBLISHED: 16:26, 1 July 2025 | UPDATED: 20:49, 1 Jul

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Hundreds of Afghans in line for sanctuary in Britain in return for their loyalty to the UK were 'betrayed' today when ministers suddenly cut a lifeline to help them.

SAM GREENHILL AND DAVID WILLIAMS for THE DAILY MAIL, 1 July 2025

Professor Sara de Jong, a founding member of the Sulha Alliance which campaigns for interpreters and those who worked for Britain, said: 'While Luke Pollard as Minister for the Armed Forces rightly thanked the civil servants and military personnel for their support in the relocation and integration of eligible Afghans, it is high time that the Government acknowledged that none of this would have been possible without veteran and other advocates, charities, lawyers, journalists and volunteers, who stepped in where Government failed and continued to hold the Government to account to fulfil its promise to Afghans.

'The sudden announcement that ARAP closes comes as a shock to the Sulha Alliance and our community of Afghan interpreters and other locally employed civilians. Perversely, the Government's own ARAP website has not even been updated yet and states that the scheme "remains open". Afghan applicants deserved advance notice of this new rule, especially as the UK Government prided itself in teaching Afghans about good governance and transparency.'



HOLLY BANCROFT for THE INDEPENDENT, 1 July 2025

Dr Sara de Jong, professor at the University of York and co-founder of charity The Sulha Alliance, said: "The sudden closure of all UK safe resettlement pathways for Afghans comes as a surprise for the Sulha Alliance and our community of Afghan interpreters and other locally employed civilians.

"Instead of giving advance notice of the closing date, the government has chosen to close the schemes by stealth. Even 30 minutes before the deadline, the webpages of both schemes gave no warning or information about the pending closure. What will happen with applicants who have submitted or wanted to submit a request for a review of a negative decision, many of whom have been waiting for months if not years?"

She added that the simultaneous closure of ACRS is equally shocking as its promises were never fulfilled. "In 2021, it claimed that 'up to 20,000' Afghans at risk could come, but now the UK government only meets 65 per cent of that target, despite the extremely dire situation for Afghans who assisted UK efforts in Afghanistan and stood up for democracy, women's rights and rule of law", she said.

'The worst day of all time': Afghans speak of safety fears after UK data leak

Law firm representing thousands says some already killed and others in hiding as a result of government 'blunder'

Thousands of Afghans relocated to UK under secret scheme after data leak



Emine Sinmaz for The Guardian , 15 July 2025

Prof Sara de Jong, a founding member of the Sulha Alliance, which helps ex-interpreters and others who worked for Britain, said it was "incredibly concerning" that the Ministry of Defence routinely asked Afghans for the most sensitive of personal data but couldn't be trusted with data protection.

"It is a horrible irony that the UK government had to save Afghans from their own data blunder, instead of prioritising those who are the Taliban's prime target," she said.
"The vast amount of resource to cover up this error, could have been much better spent. For example, we see inexcusable delays in processing applications for family members at severe risk and many injured interpreters never received compensation."

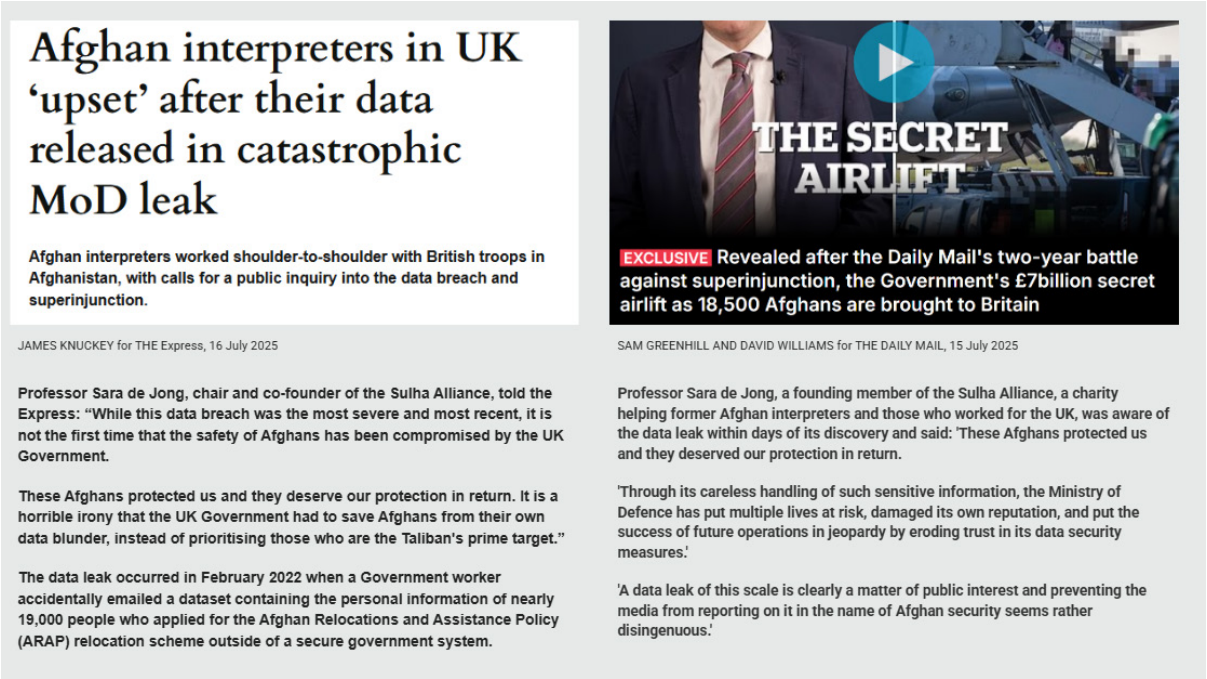


From INDEPENDENT News, 15 July 2025

Dr Sara de Jong, co-founder of the Sulha Alliance, a charity that helps Afghans who supported the British, said: "It is incredibly concerning that the MoD routinely asks Afghans threatened by the Taliban for the most sensitive of personal data, yet can't be trusted with data protection.

"These Afghans protected us, and they deserved our protection in return."

The Information Commissioner's Office, the UK's data watchdog, said breach was a "deeply regrettable incident that placed thousands of vulnerable people at risk" and that it "should never happen again", but added that "no further regulatory action is required at this time".



Afghan interpreters in UK ‘upset’ after their data released in catastrophic MoD leak

Afghan interpreters worked shoulder-to-shoulder with British troops in Afghanistan, with calls for a public inquiry into the data breach and superinjunction.

JAMES KNUCKEY for THE Express, 16 July 2025

Professor Sara de Jong, chair and co-founder of the Sulha Alliance, told the Express: “While this data breach was the most severe and most recent, it is not the first time that the safety of Afghans has been compromised by the UK Government.

These Afghans protected us and they deserve our protection in return. It is a horrible irony that the UK Government had to save Afghans from their own data blunder, instead of prioritising those who are the Taliban's prime target.”

The data leak occurred in February 2022 when a Government worker accidentally emailed a dataset containing the personal information of nearly 19,000 people who applied for the Afghan Relocations and Assistance Policy (ARAP) relocation scheme outside of a secure government system.

EXCLUSIVE Revealed after the Daily Mail's two-year battle against superinjunction, the Government's £7billion secret airlift as 18,500 Afghans are brought to Britain

SAM GREENHILL AND DAVID WILLIAMS for THE DAILY MAIL, 15 July 2025

Professor Sara de Jong, a founding member of the Sulha Alliance, a charity helping former Afghan interpreters and those who worked for the UK, was aware of the data leak within days of its discovery and said: 'These Afghans protected us and they deserved our protection in return.

'Through its careless handling of such sensitive information, the Ministry of Defence has put multiple lives at risk, damaged its own reputation, and put the success of future operations in jeopardy by eroding trust in its data security measures.'

'A data leak of this scale is clearly a matter of public interest and preventing the media from reporting on it in the name of Afghan security seems rather disingenuous.'

Working with partners

In August 2025, Sara de Jong visited , on behalf of the Sulha Alliance, their Czech counterpart organisation, Spolek Vlčí Máky (English: The Red Poppies Association or Czech Poppies Organization) in Prague. As part of the visit, Sara visited the Czech language class offered to former Afghan interpreters who worked for the Czech army and their wives, and spoke with resettled Afghan interpreters about their experiences in Czechia. She also donated the book The Wager, selected by veteran and co-founder of the Sulha Alliance, Peter Gordon-Finlayson, to their veterans’ library.



In September 2025, Sara de Jong presented at the national Local Staff congress, organised by Sulha Alliance's German counterpart, the Patenschaftsnetzwerk, in Berlin. During the day-long congress, the Afghan interpreters exhibition, developed by UK veteran and photographer Andy Barnham and Sara de Jong, which showed portraits and interview quotes from Afghan interpreters resettled to the UK, was also put on display.





Governance and Compliance

Sulha Alliance CIO takes all reasonable steps to comply with charity law, and has a Board of Trustees with skills in both law and accountancy. We take external legal advice where appropriate from our legal team at:

Charles Russell Speechly LLP
5 Fleet Place
London EC4M 7RD

Internally, governance is achieved through weekly meetings of the executive team (A sub-group of 3 trustees) and the operational team (employees and volunteers). Activity is scrutinised through quarterly meetings between the executive team and the full board of trustees.

Challenges and Risks

Sulha Alliance maintains a full risk register which is reviewed on a quarterly basis at trustee meetings. Key risks include:

Finance:
Our funding for our three part time staff members is secure until 2027. Covering the cost of events and the sustainability of our education and vocational training programmes for women is financed through individual donors and occasional discrete grants.

Government policy changes:
The closure of the ARAP scheme in June 2025 marked a major tightening of government policy towards Afghans, including our beneficiaries. This appears to be part of a strategic movement and we have continued to advocate for our beneficiaries within this context.
Changing strategic context:
We are aware of a changing strategic context for the charity, in which tightening government policy (see above) and a successful campaign by Sulha Alliance has seen the capability but also demand for international resettlement fall. Demand for our services is instead shifting towards sustaining and enabling our beneficiaries to thrive within the UK. This requires a different approach, and the Charity Executive are proactively engaged in writing a strategy and refining it with the board of trustees to respond to this changing strategic context.

Future Plans and Goals

The Sulha Alliance is well positioned to continue in its current form until March 2027 when our final round of funding from Unbound Philanthropy will run out. Beyond this date, the charity holds adequate unrestricted funds to continue for several more months but alternate funding would be required to remain sustainable in the charity's current form.

The charity remains committed to its beneficiaries and will continue to support them in its current form until March 2027. The future strategy of the charity beyond this date is proactively being worked upon, to respond to both financial constraints and the changing strategic context.

Sulha Alliance is planning to launch another education course to support beneficiaries studying for the “Life in the UK” test which forms part of the British Citizenship testing requirements. This is due to launch in 2026.

Financial Projections

Sulha Alliance accounts are prepared in accordance with the guidelines of the Charity Commission of England and Wales.

Our core financial support is secure until August 2027 (with thanks to Unbound Philanthropy).

Partnerships and Collaborations

Sulha Alliance would like to thank our partners who contributed to our success this year.
Unbound Philanthropy
Leigh Day Solicitors
Charles Russell Speechley
Help for Heroes
Patenschaftsnetzwerk, Germany
Spolek Vlčí Máky, Czech Republic

and the generous donation from
Peter and Fiona Everett.

Contact Information

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CHARITY COMMISSION FOR ENGLAND AND WALES

Sulha Alliance CIO	1198855	CC16a

Receipts and payments accounts

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					
Unbound Philanthropy Grant	-	30 000	-	30 000	
Individual donors and fundraisers	4 000	-	-	4 000	12 190
Individual donors and fundraisers	30	-	-	30	
Wakeham Trust	-	-	-	-	5 000
Home Office Grant	-	-	-	-	6 377
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
***Sub total** (Gross income for AR)*	4 030	30 000	-	34 030	23 567
A2 Asset and investment sales, (see table).					
Nil	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	4 030	30 000	-	34 030	23 567
A3 Payments					
Community events	5 109		-	5 109	4 810
Staff salaries	-	19 891	-	19 891	14 842
Employer and public liability insurance	-	315	-	315	241
Staff pensions	-	888	-	888	1 472
Employer & employee payroll HMRC	-	155	-	155	1 886
Staff expenses	-	417	-	417	1 118
Independent account review	480	-	-	480	-
Payroll manager	-	582	-	582	330
Hardship Grants	935	-	-	935	300
Online language courses	53	-	-	53	-
Miscellaneous expenses	855	-	-	855	-
Fundraising and Admin Support	-	9 751	-	9 751	7 803
Sub total	7 432	31 999	-	39 431	32 802
A4 Asset and investment purchases, (see table)					
nil	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	7 432	31 999	-	39 431	32 802
Net of receipts/(payments)	- 3 402	- 1 999	-	- 5 401	- 9 235
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	32 152	16 747	-	48 899	-
Cash funds this year end	28 750	14 748	-	43 498	- 9 235

* Highly Confidential *

Section B Statement of assets and liabilities at the end of the period

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Unrestricted funds on account	28 750	-	-
	Restricted funds on account	-	14 748	-
		-	-	-
	Total cash funds	**28 750**	**14 748**	**-**
	(agree balances with receipts and payments account(s))	OK	OK	OK

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

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 asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Sara de Jong	21/09/2026
	Peter Gordon-Finlayson	21/09/2026

INTERNAL SCRUTINY REPORT

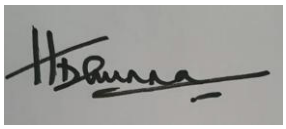
Charity Name

SULHA ALLIANCE CIO

Registered Charity Number: 1198855

Financial Year End: 31 December 2025

Prepared by



Haroon Dhunna FCMA, CGMA

Director

FRH Consultants Ltd

Date: 27 July 2026

Report Reference: FRH-ISR-2026-001

CONFIDENTIALITY

This report has been prepared solely for the Trustees of Sulha Alliance CIO. It should not be relied upon by any third party without the prior written consent of FRH Consultants Ltd.

Document Control

Item	Details
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Client	Sulha Alliance CIO
Prepared By	Haroon Dhunna FCMA, CGMA
Organisation	FRH Consultants Limited
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1. EXECUTIVE SUMMARY

Background

FRH Consultants Ltd was engaged by the Trustees of Sulha Alliance CIO to undertake an independent internal scrutiny of the charity's financial records and governance arrangements for the financial year ended 31 December 2025.

The objective of the review was to provide assurance that:

- accounting records have been properly maintained;
- financial transactions are supported by appropriate documentation;
- governance arrangements are operating effectively;
- grant funding has been used appropriately;
- appropriate internal financial controls exist.

This review does **not** constitute a statutory audit.

Overall Opinion

Overall Assurance Rating

Substantial Assurance

No High or Medium risk findings were identified during the review.

Based on the work undertaken, nothing came to our attention that indicates:

- inadequate accounting records;
- unsupported material transactions;
- significant weaknesses in financial controls;
- inappropriate use of restricted funding.

The charity demonstrates satisfactory financial management and governance.

Summary of Findings

Area	Assurance
Accounting Records	Substantial
Bank Reconciliations	Substantial
Income	Substantial
Payroll	Substantial
Expenditure	Substantial

Area	Assurance
Governance	Substantial
Internal Controls	Substantial

Recommendations Summary

Risk	Number
High	0
Medium	0
Low	3

2. INTRODUCTION

FRH Consultants Ltd was engaged by the Trustees of Sulha Alliance CIO to undertake an independent Internal Scrutiny Review of the charity's financial records and governance arrangements for the financial year ended 31 December 2025. The purpose of the review was to provide independent assurance regarding the adequacy of financial controls, accounting records and governance procedures. The review was conducted independently and objectively.

3. SCOPE OF REVIEW

Testing was performed on a sample basis and therefore cannot provide absolute assurance that all transactions were free from error or irregularity. The review included examination of:

- Draft Financial Statements
- Management Accounts
- Bank Statements
- Payroll Report
- Grant Agreement
- Donation Reports
- Purchase Invoices
- Expense Claims
- Trustee Minutes
- Insurance Documentation

The review did not include detailed testing of every transaction and should not be regarded as an audit.

Limitation of Scope

This review was based on the information and documentation provided by the Trustees and management. FRH Consultants Ltd has not independently verified the completeness of the information supplied and has relied upon it for the purposes of this review.

4. METHODOLOGY

The review comprised the following procedures:

i. **Accounting Records:** Reviewed accounting records for completeness and consistency.
ii. **Bank:** Reviewed bank statements and traced selected receipts and payments.
iii. **Income:** Tested grants, donations and other material income to supporting documentation.
iv. **Expenditure:** Sample tested invoices, receipts and expense claims.
v. **Payroll:** Reviewed payroll reports, PAYE records, pension contributions and salary payments.
vi. **Governance:** Reviewed Trustee Minutes and evidence of Board oversight.
vii. **Restricted Funds:** Reviewed grant agreements and tested compliance with donor restrictions.
viii. The review was conducted using the financial records and supporting documentation provided by management in response to the information request. No additional enquiries beyond the agreed scope were considered necessary.

5. FINDINGS

5.1 Accounting Records

Findings: The accounting records reviewed were adequately maintained and provided an appropriate audit trail to support the draft financial statements. No material deficiencies were identified.

Assurance

Substantial

5.2 Bank and Cash

Findings: Bank statements were reviewed and selected transactions agreed to supporting documentation. No unexplained transactions were identified. Bank balances agreed with the accounting records.

Assurance

Substantial

5.3 Income

Findings: Grant income, donations and other material receipts tested were supported by appropriate evidence. Restricted income was separately identifiable within the accounting records. No material discrepancies were noted.

Assurance

Substantial

5.4 Payroll

Findings: Payroll records were complete and reconciled to:

- payroll reports
- HMRC submissions
- pension records
- bank payments

No material issues were identified.

Assurance

Substantial

5.5 Expenditure

Findings: Sample testing confirmed expenditure was generally:

- properly authorised;
- supported by invoices;
- supported by receipts;
- consistent with the charity's objectives.

No unsupported expenditure was identified.

Assurance

Substantial

5.6 Governance

Findings: Trustees met regularly throughout the year. Minutes evidenced review of:

- management accounts;
- financial performance;
- restricted funds;
- strategic risks.

Overall governance arrangements were appropriate.

Assurance

Substantial

5.7 Internal Controls

Opportunities exist to further strengthen documentation and governance procedures through enhanced record-keeping and formal approval processes.

6. RECOMMENDATIONS

Ref	Recommendation	Risk
R1	Expense claims should include evidence of approval before reimbursement.	Low
R2	Formal written agreements should be retained for recurring consultancy or professional service providers to clearly document responsibilities, deliverables and payment terms.	Low
R3	Trustee minutes should formally record approval of management accounts and significant financial decisions.	Low

Risk Definitions

Rating	Definition
High	Immediate action required to address a significant weakness.
Medium	Improvement recommended to reduce future risk.
Low	Minor enhancement to strengthen existing controls.

7. OVERALL CONCLUSION

In our opinion, based on the work undertaken, the charity maintained satisfactory accounting records and appropriate financial controls during the financial year ended 31 December 2025. The evidence reviewed supports the financial information examined, and no material weaknesses requiring immediate trustee action were identified.

The recommendations contained within this report are intended to strengthen existing procedures rather than address material deficiencies.

Overall, FRH Consultants Ltd provides **Substantial Assurance** opinion regarding the adequacy of the charity's financial management and governance arrangements for the financial year ended 31 December 2025.

APPENDIX A – DOCUMENTS EXAMINED

The following documentation was reviewed as part of this engagement:

Financial Records

- Draft Financial Statements
- Management Accounts

Banking

- Bank Statements

Income

- Unbound Philanthropy Grant Agreement
- Donation Reports – CAF and JustGiving

Payroll

- Annual Payroll Reports
- P32 Employer Payment Record

Expenditure

- Purchase Invoices
- Expense Claims
- Supporting Receipts
- Consultancy Invoices

Governance

- Trustee Minutes
- Insurance Documentation

APPENDIX B – FRH ASSURANCE SCALE

Assurance Level	Meaning
Substantial Assurance	Strong controls with only minor improvements recommended.
Reasonable Assurance	Generally satisfactory controls with some areas requiring improvement.
Limited Assurance	Significant weaknesses identified that require management attention.
No Assurance	Fundamental control failures or insufficient evidence to provide assurance.