REGISTERED COMPANY NUMBER: CE034187 (England and Wales)
REGISTERED CHARITY NUMBER: 1205578

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

The FoRB Foundation

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

The FoRB Foundation

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for the Year Ended 31 December 2025

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The FoRB Foundation

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The FoRB Foundation is committed to promoting and protecting Freedom of Religion or Belief (FoRB) for all people, regardless of their faith, beliefs or background.

The Foundation's work is guided by its FoRB R^3 strategy: Raising Awareness, Recovering Rights and Rebuilding Lives. Through advocacy, education, humanitarian assistance and international collaboration, the Foundation seeks to support individuals and communities experiencing religious persecution, discrimination and violations of their fundamental human rights.

The Foundation works with parliamentarians, faith leaders, educational institutions, charitable organisations and civil society groups to promote Article 18 of the Universal Declaration of Human Rights and encourage greater understanding, tolerance and respect between people of all faiths and none.

OBJECTIVES AND ACTIVITIES

Significant activities

Secretariat and Parliamentary Engagement

The FoRB Foundation continued its important role as Secretariat to the All-Party Parliamentary Group for International Freedom of Religion or Belief (APPG FoRB), providing administrative, organisational and strategic support to its parliamentary officers and members.

Throughout 2025, the Foundation supported parliamentary engagement and advocacy on international FoRB issues, helping to strengthen relationships between parliamentarians, government representatives, faith communities and civil society organisations.

Key activities included:

Strategic Coordination: Supporting the administration and activities of the APPG FoRB, including parliamentary meetings, stakeholder engagement, research and communications. The Foundation helped facilitate cooperation between parliamentarians and o rganisations working to address religious persecution and discrimination.

Parliamentary Events and Advocacy: Supporting parliamentary discussions, briefings and events highlighting violations of freedom of religion or belief internationally. Particular attention was given to challenges affecting vulnerable religious communities, including those experiencing persecution in Nigeria and other regions.

Diplomatic Engagement: Facilitating dialogue between parliamentarians, diplomatic representatives, faith leaders and international organisa tions to promote greater awareness of FoRB violations and encourage constructive responses.

International Representation and Advocacy

The Foundation continued to develop its international relationships and partnerships, recognising the importance of collaboration in addressing the complex challenges associated with religious persecution.

International Religious Freedom Summit: The Foundation participated in the 2025 International Religious Freedom Summit in Washington, DC, engaging with parliamentarians, policymakers, faith leaders and organisations committed to protecting freedom of religion or belie f.

International Collaboration: The Foundation strengthened its relationships with international partners, including the Religious Freedom & Business Foundation, educational institutions and humanitarian organisations. These relationships support the development of collaborative initiatives combining advocacy, education, economic opportunity and humanitarian assistance.

FoRB Council of Ambassadors: During 2025, the Foundation developed its Council of Ambassadors initiative, bringing together individuals committed to supporting its charitable objectives through financial contributions, professional expertise, advo cacy and international engagement.

Education and Empowerment Initiatives

Education and the development of future leaders remained important priorities for the Foundation during 2025.

FoRB Student Council of Ambassadors: A significant achievement was the establishment and official launch of the FoRB Student Council of Ambassadors (FSCA) in Westminster in December 2025.

The initiative brings together young adults from universities, faith communities and other organisations to develop their understanding of freedom of religion or belief and encourage active participation in advocacy and interfaith cooperation.

The launch was supported by the UK's Special Envoy for Freedom of Religion or Belief, David Smith MP, and representatives from educational institutions, faith communities and the APPG FoRB.

The Student Council reflects the Foundation's commitment to developing the next generation of advocates and leaders who will promote and protect freedom of religion or belief.

Educational Opportunities: The Foundation continued to develop relationships with educational institutions and partner organisations to explore opportunities for individuals affected by religious persecution to access education, training and personal deve lopment.

Humanitarian and Skills Development: Working with partners in Nigeria, the Foundation continued to support initiatives aimed at helping vulnerable individuals and communities develop greater independence and resilience following experiences of persecutio n and displacement.

Public Policy and Multi-Stakeholder Forums

The Foundation continued to bring together individuals and organisations from different backgrounds to encourage dialogue, cooperation and practical action in support of freedom of religion or belief.

Faith and Interfaith Engagement: The Foundation supported opportunities for faith leaders and representatives of different religious communities to meet, share experiences and identify common approaches to protecting religious freedom.

These discussions helped strengthen relationships between communities and encouraged a shared commitment to defending the rights of others, regardless of differences in religious belief.

Business and Religious Inclusion: Through collaboration with the Religious Freedom & Business Foundation and other partners, the Foundation continued exploring the relationship between religious freedom, responsible business practices and economic opportunity.

OBJECTIVES AND ACTIVITIES

This included developing relationships intended to encourage greater religious inclusion in the workplace and promote the positive contribution that faith communities can make to society and economic development.

Humanitarian Support in Nigeria: The Foundation continued its commitment to supporting communities affected by religious persecution and violen ce in Nigeria.

Through donations and collaboration with local partners, the Foundation provided practical assistance to vulnerable families, including support for 100 widows and single mothers in Bokkos, Plateau State.

This assistance helped provide essential food supplies to families experiencing significant hardship and contributed to the Foundation's wider objective of helping individuals and communities rebuild their lives.

Public benefit

The trustees recognise their responsibility to ensure that the Foundation's activities deliver identifiable public benefit and have had regard to the Charity Commission's guidance on public benefit when planning and undertaking the charity's work.

During 2025, the Foundation's activities contributed to the public benefit by raising awareness of freedom of religion or belief, supporting parliamentary and international advocacy, encouraging cooperation between faith communities and providing practical assistance to vulnerable individuals affected by persecution.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The FoRB Foundation is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission for England and Wales under charity number 1205578.

The charity is governed by its constitution and managed by a Board of Trustees, who are responsible for its strategic direction, financial oversight, governance and compliance with applicable charity legislation.

The trustees oversee the Foundation's activities to ensure that its resources are used effectively in furtherance of its charitable objectives and for the public benefit.

The Foundation works collaboratively with employees, volunteers, partner organisations and stakeholders to deliver its charitable activities both within the United Kingdom and internationally.

Risk management

Safeguarding: All programme staff receive appropriate safeguarding training, especially in relation to work with youth and survivors of trauma.

Political Neutrality: Maintained through cross-party parliamentary engagement and the inclusive representation of diverse faith and be lief communities.

Financial Oversight: Segregation of duties, dual signatories, and independent scrutiny of accounts are maintained to ensure transparency and accountability.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE034187 (England and Wales)

Registered Charity number

1205578

Registered office

5 Thornbury Close
Merthyr Tydfil
CF48 1HP

Trustees

D Barry
J Elvidge
D A Watson
M G Jones

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Independent Examiner
Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Approved by order of the board of trustees on 30 October 2026 and signed on its behalf by:

M G Jones - Trustee

Independent Examiner's Report to the Trustees of
The FoRB Foundation

Independent examiner's report to the trustees of The FoRB Foundation ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Karl Robert Wilcox F.C.C.A.

Ashmole & Co
Manchester House
Grosvenor Hill
Cardigan
Ceredigion
SA43 1HY

Date: .....

The FoRB Foundation

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	Year Ended 31.12.25 Total funds £	Period 3.11.23 to 31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		19,231	84,020	103,251	117,886
Charitable activities					
Freedom of Religion		-	43,000	43,000	89,836
Investment income	2	184	-	184	301
Total		19,415	127,020	146,435	208,023
EXPENDITURE ON					
Charitable activities					
Freedom of Religion		29,629	83,533	113,162	75,314
NET INCOME/(EXPENDITURE)		(10,214)	43,487	33,273	132,709
RECONCILIATION OF FUNDS					
Total funds brought forward		58,391	74,318	132,709	-
TOTAL FUNDS CARRIED FORWARD		48,177	117,805	165,982	132,709

The notes form part of these financial statements

The FoRB Foundation

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
CURRENT ASSETS					
Debtors	6	-	43,000	43,000	10,142
Cash at bank		48,177	80,250	128,427	129,678
		48,177	123,250	171,427	139,820
CREDITORS					
Amounts falling due within one year	7	-	(5,445)	(5,445)	(7,111)
NET CURRENT ASSETS		48,177	117,805	165,982	132,709
TOTAL ASSETS LESS CURRENT LIABILITIES		48,177	117,805	165,982	132,709
NET ASSETS		48,177	117,805	165,982	132,709
FUNDS	8				
Unrestricted funds				48,177	58,391
Restricted funds				117,805	74,318
TOTAL FUNDS				165,982	132,709

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

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Balance Sheet - continued
31 December 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2026 and were signed on its behalf by:

D Barry - Trustee

J Elvidge - Trustee

M G Jones - Trustee

D A Watson - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	Year Ended 31.12.25	Period 3.11.23 to 31.12.24
	£	£
Deposit account interest	184	301

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3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the period ended 31 December 2024.

Trustees' expenses

M G Jones received travel reimbursements amounting to £6,199 for expenses incurred while representing the charity.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31.12.25	Period 3.11.23 to 31.12.24
Charitable work	2	1

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	59,960	57,926	117,886
Charitable activities			
Freedom of Religion	48,713	41,123	89,836
Investment income	301	-	301
Total	108,974	99,049	208,023
EXPENDITURE ON			
Charitable activities			
Freedom of Religion	50,583	24,731	75,314
NET INCOME	58,391	74,318	132,709
TOTAL FUNDS CARRIED FORWARD	58,391	74,318	132,709

continued...

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	43,000	10,142

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	-	3,860
Social security and other taxes	5,445	3,251
	5,445	7,111

8. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	58,391	(10,214)	48,177
Restricted funds			
APPG	74,318	43,487	117,805
TOTAL FUNDS	132,709	33,273	165,982

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	19,415	(29,629)	(10,214)
Restricted funds			
APPG	127,020	(83,533)	43,487
TOTAL FUNDS	146,435	(113,162)	33,273

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.12.24 £
Unrestricted funds		
General fund	58,391	58,391
Restricted funds		
APPG	74,318	74,318
TOTAL FUNDS	132,709	132,709

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,974	(50,583)	58,391
Restricted funds			
APPG	99,049	(24,731)	74,318
TOTAL FUNDS	208,023	(75,314)	132,709

9. RELATED PARTY DISCLOSURES

Mrs Julie Jones, who is the employee of the charity, is also the wife of trustee M G Jones. She received reimbursements of £34,538 for travel and expenses undertaken while in the course of her employment together with her salary.

The FoRB Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	Year Ended 31.12.25 £	Period 3.11.23 to 31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Stakeholder contributions	79,899	53,349
Donations	19,281	55,080
Delegate contributions	4,071	9,457
	103,251	117,886
Investment income		
Deposit account interest	184	301
Charitable activities		
Grants	43,000	41,123
Income transferred prior to charitable registration	-	48,713
	43,000	89,836
Total incoming resources	146,435	208,023
EXPENDITURE		
Charitable activities		
Wages	56,851	43,406
Insurance	461	-
Event registrations	-	3,860
Travelling	39,666	23,690
Sundries	-	208
Subscriptions	353	378
Contribution to delegate costs	5,538	-
Event costs	5,028	-
Training costs	999	-
Donations paid	2,585	2,757
	111,481	74,299
Support costs		
Management		
Office and IT costs	860	816
Finance		
Bank charges	121	199
Governance costs		
Accountancy and legal fees	700	-
Total resources expended	113,162	75,314
Net income	33,273	132,709