

**International  
Refugee  
Trust**



Rebuilding Lives Overseas

**Annual Report and Financial  
Statements**

31 March 2017

Company Limited by Guarantee  
Registration Number  
02405284 (England and Wales)

Charity Registration Number  
802450

## Contents

### Reports

Legal and Reference Details of the Charity, its Trustees and Advisers	1
Annual Report	3
Independent Auditor's Report	39

### Financial Statements

Statement of Financial Activities	41
Balance Sheet	42
Statement of Cash Flows	43
Principal Accounting Policies	44
Notes to the Financial Statements	49

## Legal and Reference Details of the Charity, its Trustees and Advisers

<b>Trustees</b>	Simon Whitfield – (Chairman) Mairead King Nicola Longfield (appointed 14 June 2017) Stephen Marshall Simon Matthews (appointed 8 June 2017) Robbie McCrea (appointed 9 June 2017) Christopher Muwanguzi Hannah Peech Phillida Purvis MBE (resigned 23 March 2017) Rosie Slater (resigned 5 April 2016) Daniel Turton (resigned 10 February 2017) Steve Williams (appointed 14 June 2017) Charlotte Zamboni (appointed 8 June 2017)
<b>Secretary and Chief Executive Officer (CEO)</b>	Steven Smith MBE (appointed 16 May 2016)
<b>Registered office</b>	11 Heathfield Terrace London W4 4JE
<b>Secretary</b>	Tracy Hilty (resigned 16 May 2016)
<b>Correspondence address</b>	PO Box 31452 Chiswick London W4 2FE
<b>Telephone</b>	020 8994 9120
<b>email</b>	info@irt.org.uk
<b>Website</b>	<a href="http://www.irt.org.uk">www.irt.org.uk</a>
<b>Facebook</b>	<a href="https://www.facebook.com/internationalrefugeetrust">www.facebook.com/internationalrefugeetrust</a>
<b>Twitter</b>	@IntRefugeeTrust
<b>Company registration number</b>	02405284 (England and Wales)
<b>Charity registration number</b>	802450
<b>Auditor</b>	Buzzacott LLP 130 Wood Street London EC2V 6DL

## **Legal and Reference Details of the Charity, its Trustees and Advisers**

### **Bankers**

HSBC Bank plc  
281 Chiswick High Road  
London  
W4 4HJ

Virgin Money  
Jubilee House  
Gosforth  
Newcastle-upon-Tyne  
NE3 4PL

Nationwide Building Society  
PO Box 3, 5 – 11 St Georges Street  
Douglas  
Isle of Man  
IM99 1AS

### **Solicitors**

Sutton-Mattocks & Co LLP  
1 Rocks Lane  
London  
SW13 0DE

The Trustees present the Annual Report together with the financial statements of International Refugee Trust (IRT or the Trust) for the year ended 31 March 2017.

This Report, which serves as a directors' report for the purposes of company legislation, has been prepared in accordance with Part 8 of the Charities Act 2011.

The financial statements have been prepared in accordance with the accounting policies set out on pages 44 to 48 of the attached financial statements and comply with the charitable company's memorandum and articles of association, 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 United Kingdom and Republic of Ireland (FRS 102), effective from accounting periods commencing 1 January 2015 or later.

### **About International Refugee Trust**

Established in 1989, International Refugee Trust is a UK-based charitable organisation working with local partners in Jordan, South Sudan, Thailand, Tanzania and Uganda to support projects benefiting the most disadvantaged refugees, internally displaced persons (IDPs) and returnees.

Our goal is the sustainable improvement of the social and economic conditions of marginalised communities of refugees, IDPs, returnees and those at risk of displacement.

This is achieved through:

- ◆ Providing resources and capacity-building support to community based organisations to facilitate the empowerment of people who have suffered displacement or are at risk of displacement;
- ◆ Ensuring partners effectively assess the impact of projects; and
- ◆ Promoting the sharing of experience and expertise between local partners.

### **Vision**

A world where all people live peacefully in the place they call home, with the skills, opportunities and confidence to support themselves and progress socially and economically.

### **Mission**

Rebuilding lives overseas for refugees and those dislocated by war, conflict and humanitarian disaster.

## **Objectives of the Trust**

IRT continues to fund projects that support organisations working with those people who are refugees, displaced or returnees, specifically in the developing world.

Increasingly, the Trust is moving towards projects that focus on long-term and sustainable development, rather than emergency relief and rehabilitation. However, IRT still responds to emergencies and extreme cases of need, particularly if the request comes from a known partner organisation or in an area of the world where we already support work.

## **Grant Making Policy**

The charity has a Projects Committee on which all Trustees sit. No project can be funded without the Committee's authority. The CEO presents projects, be they extensions of current projects or entirely new ones, to the Committee, which debates the merits of proposed projects prior to authorisation or rejection. The Committee is also responsible for reviewing the criteria by which projects are judged and, in conjunction with the CEO and Programme Funding Manager, approving the assessment process.

## **Welcome and Overview from the Chairman**

Welcome to the Annual Report of IRT for 2016/17. This document presents an outline of the activities of the Trust during the last year, states what the organisation has achieved during this period and records the year's finances. In addition, it presents a candid view of IRT, describing the aims and objectives of the organisation, giving details of the projects we support and explaining how the charity functions.

It is also an opportunity to publicly thank the large numbers of generous individuals, families, communities, trusts and companies that donate money and time to support the activities of the Trust. Without the support of so many people and organisations it would be impossible to fund the crucially important work that IRT exists to facilitate. On behalf of the thousands of people we are able to assist, we, the Trustees and staff of IRT, send you heartfelt thanks and express our huge appreciation of all that you do.

In Spring 2017, IRT was sad to say goodbye to fundraising manager Katie Kurilecz, who left IRT to work for another charity. Katie contributed greatly to IRT's success over the three years she was with us and we will miss her. We all wish her every success in her new venture. A new appointment was made in June and Fatima Khonat joined the charity in July 2017.

**Welcome and Overview from the Chairman** (continued)

The Trustees were sorry that two members of the Board, Phillida Purvis and Danny Turton, decided to retire in Spring 2017 after many years of working hard on IRT's behalf. The Board thanks them both enormously for their support of the Trust and wishes them well for the future. In light of this situation, the remaining Trustees decided to review the membership of the Board and to recruit new Trustees whose experience and expertise would complement the skills of the existing Board members.

Following extensive efforts to advertise for new Trustees, the Board agreed a short list of fourteen candidates and interviewed them all in May and June. The quality of the interviewees was extremely high, and the Board decided to appoint five new Trustees, which doubles the existing number. The new Trustees are: Nicola Longfield, who has extensive experience in business and finance; Simon Matthews, who has many years' experience in communications and marketing; Robbie McCrea, who is a lawyer specialising in international law and contracts; Steve Williams, who has many years' experience of working on charitable projects and disaster relief; and Charlotte Zamboni, who has considerable experience as a Trustee of charities and who works in the charity sector.

The year has been an unusual one financially. Thanks to the generosity of our supporters, IRT not only raised more funds than ever before last year, it also donated not far short of half a million pounds to the projects it supports.

Two trusts which have donated quite large sums in the past reduced the size of their donations, while another trust supported IRT projects with two very substantial donations. Consequently, the Trust's revenue for the year was nearly £1,000,000 and this has enabled us to start planning an increased commitment to the highly successful StepUp programme, which will be extended during 2017 and 2018. It also prompted us to review our reserves policy, allowing us to offer enhanced security of funding to many of the projects.

As always, the Trustees have striven to ensure that the Trust is run in an exemplary manner, fulfilling all its legal obligations and working to the highest ethical standards. They have worked with the CEO to maintain a sensible balance between expenditure on fund-raising and donations to projects, while also looking several years ahead to develop policies on future funding and to steer the organisation in a direction that will be sustainable for the longer term.

We hope you find this report both stimulating and informative and that you will wish to support the work of our inspirational, dedicated partners in Uganda, South Sudan, Tanzania and Jordan, both now and in the years to come. Thank you very much indeed for your interest in IRT.

Simon Whitfield, Chairman

## **Chief Executive's Report**

Having been appointed as the new Chief Executive in May 2016, I worked with the Trustees on a root and branch review of the charity's medium term strategy. This review resulted in the following two Strategic Goals being identified:

**Goal 1:** To enable local partners to transform the lives of marginalised communities of refugees, IDPs, returnees, and those at risk of displacement, through the provision of resources and the strengthening of partner capacities.

**Goal 2:** To increase IRT's financial and organisational capacity and to strengthen accountability to enable the achievement of Goal 1.

Both Goals entail the provision of resources and capacity building to civil society partners in the field. Both elements are important. When providing resources, it is vital that they are used to best effect, properly accounted for, and that the outcomes are measured and monitored.

IRT must not remain static. Whilst committing to long-term support (in line with the proposition that 'we see projects through when the big agencies move on'), the charity should constantly be alert to new possibilities. This may involve identifying and assimilating new partners, taking successful projects into new communities, expanding into countries where the need dictates, or even taking on innovative new practices.

During the course of the year, IRT continued to build on its work with the StepUp programme in northern Uganda, which aims to lift rural farming families out of grinding poverty to a level of self-sufficiency. The programme is run in partnership with the local Ugandan NGO, Organisation for Community Action (OCA) and StepUp addresses all the key areas in the beneficiaries' lives: improved agricultural techniques to bring about better nutrition and additional income through crop sales; clean water, sanitation and hygiene; livelihoods training, an awareness of the importance of education; and implementing steps to enhance family life (from improving dwelling places to reducing domestic violence and alcohol abuse). StepUp is demand-driven; it requires a high degree of consultation and community participation. Once communities are engaged and can see the results for themselves, the programme invariably leaves them wanting to achieve more.

Also in Uganda, we have continued to support the Moyo Babies' Home and the Redeemer Children's Home, both based in the town of Moyo, northern Uganda. While we encourage the Homes to actively pursue the adoption of the children in their care into loving families, we recognise that this is not always easy.

The situation is exacerbated by the high level of poverty in the region, combined with the appalling circumstances under which many of the children have arrived at the Homes. Several have entered Uganda to escape the ongoing civil war just across the border in South Sudan.



### **Chief Executive's Report** (continued)

In South Sudan, civil war continues. At the start of 2017, the country featured at the top of the UN's Fragile States Index. There is no imminent sign of peace. Throughout the period, IRT continued to support several projects which play a vital part in both saving and enhancing lives. These projects, based in the town of Nzara, are run by the Comboni Missionary Sisters. The Nzara Hospital aims to provide good health to the community it serves, focusing particularly on the most vulnerable, such as children under five, mothers, those affected by HIV/AIDS, tuberculosis, leprosy and other disabling and life-threatening illnesses. IRT's principal effort here has been to support the Paediatric Ward, where the illnesses encountered most frequently are malaria, severe anaemia, pneumonia, malnutrition, AIDS-related conditions and persistent diarrhoea. One of the consequences of the recent violence in South Sudan is a rise in the number of people infected with HIV/AIDS and the worst affected are women and children. The Rainbow HIV/AIDS programme run by the Comboni Missionary Sisters is one of the few programmes in the area around Nzara helping adults and children affected by HIV/AIDS. The project staff visit families where a family member is HIV/AIDS positive, providing advice, support and, when needed, food.

There are now some 1.4 million Syrian refugees living in Jordan. Of these, less than 50% are formally registered by the UN and live in purpose-built camps. Many avoid the camps, finding shelter elsewhere because they feel trapped, crowded and far from any sense of 'home'. The alternatives are scarcely any better – often rooms with no heat or running water, which may even be derelict. The refugees struggle to find odd jobs, often working without permits and accepting low wages, which do not even cover their most basic needs. In a country where there is no free national health service, all medical treatment must be paid for. It is against this backdrop that IRT continues to support the two 'Italian Hospitals' in Jordan, located at Amman and Karak. Overseen by Missionary Sisters, these hospitals provide free healthcare to vast numbers of refugees, whose health is often worsened by freezing conditions in winter, poor housing and inadequate sanitation.

A nascent project for IRT, which commenced during 2016, is the provision of high-mobility/low-cost prosthetics for amputees in the developing world. The key aspect is that the artificial legs should be able to replicate normal ankle movement as closely as possible, whilst costing under \$100. Initially, the project will be trialled with 20 beneficiaries at an orthopaedic centre in Tanzania, but IRT has a longer-term vision of the technology being expanded to assist refugee populations world-wide.

In Thailand, Burmese refugees are still fearful to return home. The Burmese government may have relaxed somewhat, but life for many minority groups in Burma remains challenging. During 2016, IRT supported the Jesuit Refugee Service in Thailand in helping Burmese refugees establish income-generating projects, so they can become self-sufficient.

Steven Smith MBE – Chief Executive

## **Financial Review of the Year**

In the 2016/17 financial year, IRT was able to increase income levels with donations and legacies totalling £984,351 (2016 - £763,452). This increase is predominantly due to two significant donations from the Bisgood Charitable Trust totalling £400,000 during the year.

Expenditure in the current year totalled £717,176 (2016 – £633,171), which resulted in a surplus for the year of £267,790 (2016 – £131,822). This surplus will allow the expansion of the StepUp programme in 2018. 85% of the year's expenditure was directly incurred on charitable activities, 15% on raising funds.

## **Future Plans and Strategies**

IRT finds itself in the fortunate position of having received a major donation of £400,000 in a single year. This will prove absolutely critical in allowing the charity to underpin the future spending already identified in Note 16 of this Annual Report, so long as each of those projects continues to comply with appropriate due diligence, and the assigned funds are appropriately used. In the light of current events, with numerous states facing internal conflict, and the refugee population expanding exponentially, the funds also reinforce IRT's ability to respond to crises and emergencies.

Over the coming year, IRT will continue to develop and strengthen its support for the transformational StepUp programmes in northern Uganda. These are long-term programmes, with participating communities committing to a development process spanning several years. It is vital that sustainable funding is in place to ensure that the programmes can be seen through to completion for those communities starting on the journey. In 2017/18, IRT will expand StepUp in the Lira and Abeltong Districts (under 'StepUp 4'), and will undertake the preparatory work to further expand StepUp into the West Nile region. It will aim to support all new StepUp projects with local clean water sources within 3 years of entry to the programme. IRT will continue to fund and build capacity for its StepUp partner organisation, Organisation for Community Action. This is to include the publication of a formal StepUp manual.

Also in Uganda, IRT will maintain support to the Moyo Babies' Home and Redeemer Children's Home, while recognising that there are disadvantages to children being raised wholly in institutional care, and working to effect improvements. The latter will include working with the Homes to: improve their ability to resettle children with extended family members or adoptive families; ensure that appropriate child safeguarding standards are in place; improve management capability; and establish a family support network for children adopted from the Homes.

### **Future Plans and Strategies** (continued)

In South Sudan, IRT will continue to fund the Paediatric Ward of the Nzara Hospital; this will include the purchase of vital material and equipment. Support will also be maintained to other health and educational projects in South Sudan, especially the Rainbow HIV/AIDS programme and the Nzara Primary School.

In Jordan, the charity will maintain contributions towards Syrian refugee patient care at the two 'Italian' hospitals, situated in Amman and Karak.

Owing to the success of the livelihoods projects sponsored by IRT for Burmese refugees in Thailand in achieving a level of self-sustainability, the charity is pleased to be able to withdraw its support for these projects in 2017.

In Tanzania, IRT will take forward the pilot project to test high-activity/low-cost prosthetics for the developing world. The aim is to produce a lower limb prosthetic, with full ankle movement, which will cost under \$100, while providing similar efficiency to an advanced \$3,500 carbon-fibre, 'blade runner'-style limb produced in the West. The project will commence at the Tanzania Training Centre for Orthopaedic Technologists (TATCOT) during 2018, and will involve 20 beneficiaries.

In addition to its established projects, IRT will continue exploratory work, in order to establish where there may be areas of great need internationally, which the charity should address within its mandate.

IRT will work to ensure that it maintains diverse and sustainable sources of income, in order to underpin all planned programme activity and operational costs. It will continue to seek consistent growth, retaining its firm foundation of current donors, while also exploring new avenues, such as large institutions and state funding mechanisms.

### **Reserves Policy and Financial Position**

The Trustees aim to maintain a level of unrestricted reserves which would enable the Trust to meet its financial commitments to projects for six months. This is to enable the charity to cover any temporary shortfalls in incoming resources owing to the timing of specific appeals or donations.

During 2016/17, general funds held increased from £189,494 to £491,454. This represents 50% of incoming resources and therefore falls just above the organisation's reserves policy. The significant increase in unrestricted general funds in the current year has been due to £400,000 worth of incoming donations received from the Bisgood Charitable Trust. This will enable IRT to meet its enduring commitment to long-term projects for the foreseeable future, provided they meet mandatory conditions. This is essential in ensuring that, once started, such projects are fully sustained until all outcomes are achieved.

At 31 March 2017 the Trust also held restricted funds of £84,554 (2016 –£118,724), giving total funds of £576,008 (2016 – £308,218).

## **Summary of Grants Made in 2016/17**

### **UGANDA**

In northern Uganda, you will find some of the poorest people in the world, but they are also some of the most determined; determined to rebuild their lives after decades of violence and forced displacement. Between 1987 and 2006, over two million people were forced to flee their homes in fear of the brutal rebel force of the Lord's Resistance Army (LRA). The country has now been at peace for over ten years, but life remains difficult in the northern regions, where high poverty levels and a general lack of opportunity often hinder success.

### **StepUp Programme Summary**

International Refugee Trust (IRT) has operated in northern Uganda since 1995 and has supported the StepUp programme since 2011, in partnership with Organisation for Community Action (OCA), based in Lira. Initially called Participatory Learning and Action (PLA), the programme was renamed StepUp in 2014.

We continue to invest in the StepUp programme, which aims to enable impoverished farmers to become self-sufficient, improving their quality of life both financially as well as in strengthening community ties. The significant improvement in the farmers' lives not only benefits their families, but is also a major factor in preventing conflict and displacement.



StepUp training teaches farmers to improve their farming practices to grow better quality crops. The StepUp trainers work side by side with the farmers to ensure their journey of improving agricultural practices goes smoothly.

## **Summary of Grants Made in 2016/17 (continued)**

### **UGANDA (continued)**

#### **StepUp Programme (continued)**

The StepUp programme tackles the root causes of why people remain trapped in poverty. Through training and opportunities, StepUp enables the farmers to support their families and ultimately stand on their own two feet. The four key components of the StepUp programme are:

- ◆ How to grow food more effectively, and sell the excess to pay for other needs;
- ◆ How to build sanitation facilities and maintain a clean home, preventing the spread of disease;
- ◆ How to start a business and save for the future; and
- ◆ How to work together as a community, with equal opportunities for women and men.

Upon completing the StepUp programme (which lasts five to six years) the community works together and the farmers are able to support their families.

#### **Organisation for Community Action (OCA), Lira**

*£187,114*

The StepUp programme is implemented by OCA and it currently reaches some 10,000 people, around six per household. OCA's StepUp trainers work directly with the farmers in their communities, providing weekly group training and individual support to the households (on average including mother, father and as many as five children) to ensure the training is correctly implemented by each farmer.

OCA currently trains 1,429 farmers across three intakes of the programme, the first of which, StepUp 1, began in April 2012 is due to complete the training in March 2018. StepUp 2 began in April 2013, and StepUp 3 began in April 2015.

## **Summary of Grants Made in 2016/17 (continued)**

### **UGANDA (continued)**

#### **Organisation for Community Action (OCA) (continued)**



Organisation for Community Action (OCA) staff stand outside their office compound in Lira, Uganda. OCA's StepUp trainers are qualified in areas such as sustainable agriculture, rural development, gender quality and business development. They work directly with StepUp families.

#### *StepUp 1: Alal Parish, Aloi Sub-county, Alebtong District*

StepUp 1 has now completed its fifth year. 480 households are taking part in the programme and this year they focused on building upon the results of the previous four years. During the year, the households concentrated on solar lighting, scaling up agricultural production, facilitating the farmers to get higher prices for their produce, and establishing small scale businesses. There was an increased emphasis on the importance of education for both girls and boys. The farmers have worked hard to save money for school fees (as only primary school is free in Uganda). The StepUp trainers have also been working with the communities to develop a deeper awareness of human rights.

#### Key results for StepUp 1 households:

- ◆ 150 households have installed solar lighting in their homes.
- ◆ 52 households have installed roofs on their houses and 44 are plastering walls.
- ◆ UGX 37,778,987 (£7,926) was saved across the households in total for the year.
- ◆ 40% of the households have established small scale businesses.
- ◆ Loan recovery stood at 100%.
- ◆ Over 80% of households are now using energy saving ovens.
- ◆ 11 girls are receiving StepUp secondary school scholarships.

## Summary of Grants Made in 2016/17 (continued)

### UGANDA (continued)

#### Organisation for Community Action (OCA) (continued)



This is Alice Adur. Her family takes part in StepUp training and has seen the impact it can have. After learning how to properly manage their finances and how to practice safe sanitation, the family's life has substantially improved.

#### *StepUp 2: Okwangole Parish, Apala Sub-county, Alebtong District*

StepUp 2 has completed its fourth year. 382 households are participating in the programme. This year, they focused on constructing sanitation facilities and improved housing, implementing improved agricultural practices for greater harvest yields and starting small scale businesses. Additionally, the community has celebrated the construction of four new safe water points, and they are working together to maintain each one.

#### Key results for StepUp 2 households:

- ◆ 75% of households are growing vegetables for family meals and 38% are also growing vegetables to generate income.
- ◆ Two boreholes and two protected springs providing safe water have been constructed; each household contributes UGX 500 per month towards maintenance.
- ◆ 45% of households have dug cut-off drainage to trap rain water, which helps irrigate their vegetable gardens.
- ◆ 70% of households have installed roofs on their pit latrines and bath shelters with iron sheets to StepUp standards.
- ◆ 100% of households have formulated budgets for the family.
- ◆ 35% of households have established small-scale businesses.
- ◆ UGX 31,336,500 (£6,591) was saved across the households in total during the year.
- ◆ Loan recovery stood at 100%.
- ◆ Over 80% households are now using energy saving ovens.
- ◆ 18 girls are receiving StepUp secondary school scholarships.

## **Summary of Grants Made in 2016/17 (continued)**

### **UGANDA (continued)**

#### **Organisation for Community Action (OCA) (continued)**



Florence was able to use skills learned during StepUp training to start a small business selling her handmade pots. She used the income to buy goats, pigs and hens to feed her family. Her business is doing so well she is now able to pay her children's tuition fees and send them to school.

#### *StepUp 3: Olaoilongo Parish, Apala Sub-county, Alebtong District*

StepUp 3 finished its second year in 2016/17. 567 households completed the training. The aim of the second year of the StepUp programme was for the farmers to produce results that would build confidence and aspirations within the households. The families expanded upon StepUp training, with a focus on constructing improved sanitation facilities in their households, and growing more vegetables. Safe water points were also constructed in the community and they will collectively be financially responsible for the upkeep of each borehole and spring.

#### Key results for StepUp 3 households:

- ◆ 80% of households are growing vegetables to provide more nutritious food and to generate income.
- ◆ 80% of households have improved sanitation facilities including dish drying racks and rubbish pits.
- ◆ UGX 12,768,400 (£2,686) was saved across the households in total during the year.
- ◆ Loan recovery stood at 100%.
- ◆ 24 girls are receiving StepUp secondary school scholarships.
- ◆ Two boreholes and four protected springs providing safe water were constructed; each household contributes UGX 500 per month towards their maintenance.



**Summary of Grants Made in 2016/17 (continued)**

**UGANDA (continued)**

**Organisation for Community Action (OCA) (continued)**



A community member waits as she fills her jerrycan with water from the well funded by Harpenden DWG.

Harpenden Developing World Group (DWG) at Our Lady of Lourdes Parish funded a protected spring in Olaiolongo that was constructed in September 2016.

**Monitoring, Evaluation and Learning System for StepUp**

£2,457

This year, the implementation of the online Monitoring, Evaluation and Learning (MEL) system continued. The new MEL system was completed in July 2017 and will enable more comprehensive reporting of training and activities against key performance indicators. The system is designed to track inputs and outputs from an established baseline in order to provide us with a better understanding of the outcomes and impact of StepUp as a whole, and highlight any issues which need addressing throughout the programme's life cycle.

This year, OCA's management team travelled to Kampala to receive training from UK-based organisation Mango (Management Accounting for NGOs) to help strengthen their financial management skills and increase awareness around accountability and transparency. There were three additional training days in Lira, so software could be installed at the OCA office and the staff could learn more about the new Monitoring, Evaluation and Learning system.

## **Summary of Grants Made in 2016/17 (continued)**

### **UGANDA (continued)**

#### **Monitoring, Evaluation and Learning System for StepUp (continued)**



OCA staff receive training in using the new Monitoring, Evaluation and Learning System which has been designed specifically for the StepUp programme.

#### **Wessex Social Ventures (WSV)**

£12,266

In Lira, we began a new partnership with the social enterprise organisation WSV to implement three pilot microenterprises among the three StepUp communities around Lira. In February 2016, IRT Programme Funding Manager, Elizabeth Kennedy travelled to Uganda with WSV to partake in a 'trainer of training' programme for the start-up and management of three community-based social enterprise models: 'Petal' (sanitary pads), 'Roots' (school sanitation and waste recycling) and 'Right Light' (solar lighting). The 'Petal' and 'Right Light' businesses were successfully established in February 2017. The coming year will focus on the establishment of the 'Roots' business, building the capacity of the businesses and expanding the three business models into other StepUp communities.



From left to right:

Bradley Heslop (WSV), Richard Adupa (OCA), Elizabeth Kennedy (IRT), Adam Boxer (WSV) and Sylvia Aceng (OCA).

WSV and IRT travelled to Lira, Uganda in February 2017 to implement three new social enterprise models into the StepUp communities.

## **Summary of Grants Made in 2016/17 (continued)**

**UGANDA** (continued)

**StepUp Consultancy, West Nile Region**

*£31,461*

This year, two key consultants have continued to work alongside OCA to strengthen their skills and knowledge in the StepUp programme and participatory based methodology.

A particular focus has been paid to improving the facilitation skills of the more junior staff and the effective implementation of annual project evaluations.

There has also been a strong focus on the development of a StepUp training manual for internal use and to share with other development practitioners in the future.

**Uganda – Participatory Rural Development Agency (PARUDA)**

In late-2015, it was suspected that one of IRT's partner organisations in Uganda, the Participatory Rural Development Agency (PARUDA), had been guilty of a number of financial irregularities (referred to in last year's report). This was subsequently proved by means of an external audit, conducted by the international company KPMG, at IRT's request. IRT reported the matter to the Charity Commission, and was deemed to have handled the incident correctly. IRT has ceased all operations with PARUDA, and is taking steps to recover any funds that were inappropriately spent.

**Moyo Babies' Home, Moyo**

*Running costs £6,977*

Moyo Babies' Home, located on the border of South Sudan and Uganda, is a vital refuge for orphaned and refugee babies and toddlers. The Sisters of the Sacred Heart of Jesus (also known as the Sacred Heart Sisters) who run the Home have been providing excellent care and a loving start in life to many children over the years.

The Home is run by Sister Maureen Kojoa. Her team of Sisters and local lay people provide consistent care to the babies and toddlers. They currently look after 30 babies and children from under a year old, up to six.

IRT has supported the Sisters to run Moyo Babies' Home for many years and this year we spent £6,977 on contributions to the Home's running costs. Our contributions have ensured the children receive nutritional meals, clothes to wear and toys to play with.

**Summary of Grants Made in 2016/17** (continued)

**UGANDA** (continued)

**Moyo Babies' Home, Moyo** (continued)

At the beginning of the year, 33 babies and children (15 girls, 18 boys) lived at the Home. There are 28 staff members to care for the children.

The Sisters and IRT recognise that while the Home is a vital refuge, it is ultimately best for children to be raised by families instead of growing up in an institution. For this reason, the Sisters, with support from IRT, have started a programme of resettlement (i.e. adoption and fostering). This year the Sisters successfully resettled three children into loving homes. We paid £1,959 to cover the expenses of resettling the children during 2015/16 and the leftover funds were used to resettle the three additional children during 2016/17.

In accordance with our plans to reduce IRT's support of Moyo Babies' Home, we continue to work with the Sisters to ensure a smooth transition to other funding and the successful future of the Home.



Babies at Moyo Babies' Home are pictured enjoying a snack with a few of the Sisters who support the daily running of the Home.

*Renovation costs £7,244*

The Moyo Babies' Home underwent three phases of a renovation project in 2016/17. The first and second phases of the project dealt with renovation and painting of two different buildings. The third phase, the construction of a flushing toilet block, will commence in 2017/18.

Harpenden Developing World Group (DWG) at Our Lady of Lourdes Parish funded the entire renovation project at Moyo Babies' Home.

**Redeemer Children's Home, Moyo**

*£13,437*

Redeemer Children's Home provides a vital refuge to orphaned and refugee children over the age of six. The Sacred Heart Sisters, who run the Home, take care of the children until they reach adulthood. Sister Pasqua Binen Anena is the Director of the Home.

**Summary of Grants Made in 2016/17 (continued)**

**UGANDA (continued)**

**Redeemer Children's Home, Moyo (continued)**



Redeemer Children's Home in Moyo, Uganda supports the school-aged children living at Home to study. These children are posing with their reading materials after returning from a day at a nearby primary school.

The Sisters ensure the children attend school and they support the older children to learn vocational trades so they may find a job and support themselves upon leaving the Home. IRT spent £4,614 to support the higher education of the older children.

This year we have spent £8,722 on supporting the running costs of the Home, which currently cares for 95 children (62 girls, 33 boys). This figure includes the provision of food, clothing and educational costs of the children (30 aged 4-11, 35 aged 11-16, and 30 aged 16+).

For many years, IRT has supported the Home in developing income-generating programmes, including arable farming, keeping livestock such as pigs, beekeeping and running a local shop. We spent £101 on fuel and labour costs to harvest millet and cassava. The transfer of funding support is part of our continued winding down of our support to the Home. We will continue to work closely with Sister Pasqua to ensure the future of the Home without relying on IRT's support.

**King of Kings Secondary School, Iganga**

**£12**

This year we spent £12 to help cover the education, board and lodging costs for students who have been internally displaced. This completes the support that IRT has provided to the school over recent years.

## **Summary of Grants made in 2016/17 (continued)**

### **SOUTH SUDAN**

Since gaining independence from Sudan in July 2011, South Sudan is the world's youngest nation. It is also one of the world's poorest countries with high levels of infant mortality and only 27% adult literacy.

In December 2013, fighting broke out around the capital Juba and President Salva Kiir accused the then Vice President, Riek Machar, of attempting a coup. Since then, sporadic fighting has broken out across the country. 1.7 million people have fled their homes in fear and are internally displaced. In August 2015, the two combatant parties, President Salva Kiir's government forces (SPLA) and Riek Machar's opposition forces (SPLA-IO), signed a peace agreement. However, fighting broke out again in July 2016, and the situation continues to deteriorate.

IRT aims to help the people of South Sudan to build a better future. We directly support local projects, hospitals, schools and training programmes, many of which are run by the Comboni Missionary Sisters. Despite the uncertain future, we will continue to support them through this very difficult time.

#### **Nzara Hospital, Nzara**

£48,930

The Comboni Missionary Sisters run a hospital in the town of Nzara, located in South Sudan's Western Equatoria state. The Sisters have been helping the people of South Sudan for decades and, without a stable government in place, they continue to provide vital services such as the hospital in Nzara. Sister Laura Gemignani directly oversees the running of the hospital.



Sister Laura Gemignani holds one of the babies who are treated at Nzara Hospital. Infants often arrive at the hospital malnourished and suffering with malaria or diarrhoea.

**Summary of Grants Made in 2016/17 (continued)**

**SOUTH SUDAN (continued)**

**Nzara Hospital, Nzara (continued)**

With IRT's support, Sister Laura runs the 66-bed paediatric ward at Nzara Hospital. This year, we funded the purchase of drugs and medical consumables. We supported the salaries of two registered nurses, four auxiliary nurses, two nursing students and three non-medical support staff. During the year, the paediatric ward treated 5,300 children as in-patients. This was an increase of 1,600 from the previous year.

Tragically, South Sudan continues to have one of the world's worst rates of infant mortality, with nearly 10% of children dying before their fifth birthday. Most under-fives admitted to the hospital were admitted for malaria, especially complicated by severe anaemia, pneumonia and dehydration owing to severe diarrhoea. The service of emergency blood transfusions and treatment by the two oxygen concentrators (both established with funding from IRT) continues to function well and save the lives of hundreds of children. We continue to support the hospital's health education programme teaching parents how to prevent and undertake early diagnosis of malaria.

The paediatric ward also runs a sickle cell disease screening programme, owing to the high prevalence of the disease in the region. In total, 318 children were screened, with 49 new cases diagnosed and put on treatment. Children with the disease require specific treatment to prevent and diagnose early, life-threatening, complications.

South Sudan severely lacks trained medical professionals and it is increasingly difficult and dangerous for international healthcare professionals to work in the country. Therefore, it is vital that the local people gain medical skills. This year, we supported four South Sudanese students to undertake a year-long work training programme at the hospital. The programme is a pathway into the medical profession, where if they succeed in the programme, they can move on to further medical training in Juba, Wau and Yambio after 12 months.

IRT will continue to support the paediatric ward at Nzara Hospital in providing vital medical services to the people in the Nzara region.

This project was assisted by a grant from The Peter Stebbings Memorial Charity.



**Summary of Grants Made in 2016/17 (continued)**

**SOUTH SUDAN (continued)**

**Rainbow HIV/AIDS Programme, Nzara**

£10,762

One of the consequences of the recent violence in South Sudan is a rise in the number of people infected with HIV/AIDS. The Western Equatoria State, where Nzara is located, has seen the highest rate of increase in infections due to the large number of internally displaced persons (IDPs) in the region. The worst affected are women and children. The region suffers from a disproportionately high rate of mother-to-child infections because of a lack of programmes in the area targeted at educating people about the risks of contracting HIV/AIDS, and the limited availability of medical treatment.



In this photo, Sister Mary Mumbi of the Comboni Missionary Sisters poses with a group of children that are supported through the HIV/AIDS Rainbow Programme.

The Rainbow HIV/AIDS programme, run by the Comboni Missionary Sisters, is one of the few programmes in the area around Nzara helping adults and children affected by HIV/AIDS. The programme is overseen by Sister Mary Mumbi and the day-to-day operations are run by local volunteers, many of whom are HIV positive themselves.

This year, the programme helped a total of 720 adults, 37 of whom are bedridden, and 320 children, 105 of whom are HIV positive. The volunteers visit households affected by HIV/AIDS to provide advice, support and, when needed, food. Food is imported from Uganda; as the situation is so dire in South Sudan, inflation and the constant fear of violence have prevented the programme from relying on local vendors.



**Summary of Grants Made in 2016/17 (continued)**

**SOUTH SUDAN (continued)**

**Primary School, teachers' salaries and equipment, Nzara**

*£11,231*

We support the Comboni Missionary Sisters in running the local primary school in Nzara. St. Daniel Comboni Primary School is a school for 1,410 pupils. Students at the school frequently achieve the top results in the region.

South Sudan has one of the lowest levels of education in the world, with 70% of children between six and 17 years of age never setting foot inside a classroom, and only 10% of children completing primary school. Only 13% of primary schools in South Sudan offer teaching for years One through to Eight, and St. Daniel's in Nzara is one of them.

This year, we supported the salaries for 37 teachers and 10 support staff. Fortunately, the school has had a productive year despite the conflict and the children were able to continue to learn in a safe and supportive environment.

**Missionary Sisters of the Blessed Virgin Mary (MSBVM), Uganda/South Sudan**

*£2,930*

The Sisters of Mary are a local order of Sisters in South Sudan. We continue to support the Sisters of Mary and their Mother Superior, Sister Antonietta Bakosoro, in their efforts to aid communities, schools and hospitals across South Sudan.

This year, we supported three Sisters in completing their education in Uganda, where two studied business administration and fashion design. The third Sister travelled to Kampala in order to complete her secondary school education. The Sisters study in Uganda because South Sudan lacks the necessary institutions to provide the appropriate training and certification. Upon graduation, the Sisters will return to their communities to fulfil their new duties.

Additionally, with our support, the Sisters of Mary sponsored four South Sudanese aspirants to attend secondary school in Uganda, as the deteriorated state of South Sudan has inhibited their progress in achieving an education.

**Summary of Grants Made in 2016/17 (continued)**

**SOUTH SUDAN (continued)**

**Missionary Sisters of the Blessed Virgin Mary (MSBVM), Uganda/South Sudan (continued)**



The Sisters of Mary not only support local Sisters in furthering their education, but also South Sudanese IDPs. Pictured (from left to right) are Natalia, Josephine, Elisabeth and Nardine. They currently attend secondary school in Kampala, Uganda.

**JORDAN**

Jordan currently hosts 1.4 million refugees, mainly from Iraq, Palestine and Syria. Syrian refugees now make up over ten percent of the population of Jordan. The influx of refugees has put immense pressure on the country's resources and social services. While the border with Syria is now closed due to violent attacks against Jordanian officers, the refugees within the country remain reliant on humanitarian aid.

**Medical Care to Syrian Refugees, Amman and Karak**

*£38,000*

We have supported the two Italian Hospitals in Jordan since 1998. The Italian Hospital in Amman, is run by the Dominican Sisters of the Presentation, and the Italian Hospital in Karak is run by the Comboni Missionary Sisters. With the support from IRT, the Italian Hospitals provide Syrian refugees with vital medical care, either free of charge or heavily subsidised to those refugees who can afford to pay a small proportion of the costs. The hospitals have seen an increased need, as the Jordanian Government and international NGOs have cut funding to medical care for Syrian refugees.

**Summary of Grants Made in 2016/17 (continued)**

**JORDAN (continued)**

**Medical Care to Syrian Refugees, Amman and Karak (continued)**



Ghada is a 23 year old Syrian refugee. Her family has lived in Jordan since 2014, but they still cannot receive free healthcare. She came to the Italian Hospital, Amman for a caesarean section. The hospital also provided her with enough formula milk and nappies for one month whilst she recovered from the operation.

The majority of Syrian refugees the hospitals treat are women and children. Many of the pregnant women who come to the hospitals are young and suffer from complications, thus requiring lifesaving caesarean sections. The children are particularly vulnerable to contracting deadly infections and diseases from the poor living conditions that Syrian refugees often inhabit.

In addition to paying the treatment costs for the 44 admitted patients (20 women, 23 children and one man), we helped the Italian Hospital in Amman to provide formula milk to 385 babies and toddlers who are at high risk from disease and malnutrition. These babies either do not have access to their mother's breast milk, or their mothers are not in a place to healthily and safely breastfeed.

The Italian Hospital in Karak experienced a turbulent year in 2016/17. The hospital was overwhelmed with the wounded victims of a terrorist attack in the city of Karak. The Islamic State claimed responsibility, but their goal of tearing the country apart failed as people from all different faiths and ethnicities came together to treat the wounded.

This past year, the hospital in Karak admitted 48 Syrian refugees, 14 of whom were children under the age of 14. Cold weather and poor housing facilities caused an influx of patients being treated for bronchopneumonia and severe chest infections.

## **Summary of Grants Made in 2016/17 (continued)**

### **BURMESE REFUGEES IN THAILAND**

On 8 November 2015, Aung San Suu Kyi's National League for Democracy (NLD) won a landslide victory in the national election and thus, the military government transferred power to a democratically elected government. However, the democratic reforms have yet to fully realise peace and stability in many parts of Burma (also known as Myanmar), and clashes between government forces and ethnic groups continue to take place.

IRT has supported local projects along the Thai-Burma border since 1997 and, in the past year, seen all of them become fully self-reliant, requiring no further outside funding. This year is the last year we funded the programme as they no longer need our financial support.

#### **Sustainable Livelihoods Project, Mae Sot**

*£7,500*

Mae Sot is a small town in the Tak Province of Thailand. The town is the primary gateway between Thailand and Burma and, as a result, many Burmese refugees have settled in the area. While most international NGOs focus their efforts on the official camp population, IRT and our partner organisation, JRS, aimed to support the marginalised communities living outside the camp.

Our aim in partnering with JRS was to support programmes that provided Burmese refugees in the Mae Sot area with skills training and opportunities to start their own businesses, thereby ensuring sustainable livelihoods by which they can support their families. This year, 80 people directly benefited from these training opportunities. A further 118 Burmese refugees benefited from training in income generating activities, included pig-raising and running a small grocery shop.



Materials for pig-raising were provided to this family in Pha Deh Village, Mae Sot District.

## **Summary of Grants Made in 2016/17 (continued)**

### **TANZANIA**

#### **Prosthetics Project**

*£8,520*

There are hundreds of thousands of refugees and young people living with amputations in the developing world. For example, it is conservatively estimated that some 30,000 Syrians have lost limbs in the ongoing war. Unfortunately, the prosthetic limbs currently available are either too expensive or, if cheap, lacking in mobility.

Partnering with an independent inventor, IRT aims to support the development of high-activity/low-cost prosthetics, which will help refugees and people in developing countries to regain their mobility and live with dignity. While a Western-manufactured, carbon-fibre foot might cost in the region of \$3,000, the intention is to provide a lower limb prosthetic, with a mobile ankle, for under \$100.

The combination of simplicity of design, availability of raw materials, and ability to manufacture in situ, promises transformational outcomes for the world's poorest amputees, many of whom are refugees.

The intention is to run a pilot project for 20 beneficiaries, based at the Tanzania Training Centre for Orthopaedic Technologists (TATCOT). During this reporting period, the essential raw materials were delivered, along with a training package, conducted by the product's inventor, to explain the manufacturing process.

### **How We Run the Charity**

#### **Governance**

The charity is a company limited by guarantee incorporated on 18 July 1989 and governed by a Memorandum and Articles of Association. The objectives for which the charitable company is established are:

- ◆ To relieve the needs and distress of refugees, displaced persons and all those who have fled from or been forced to leave their homes as a result of war, persecution or natural disaster overseas and amongst those disrupted communities following their return home.
- ◆ To increase public awareness of the suffering of refugees and internally displaced persons.

The Trust continues to expand its work to bring relief and hope to refugees and rehabilitation to those returning to their homes.

## **How We Run the Charity** (continued)

### ***Liability of Members***

The liability of the members is limited by guarantee. In the event of the charitable company being wound up during the period of membership or within the year following, members are required to contribute an amount not exceeding £1.

### ***Board of Trustees***

The governing body of the charity is the Board of Trustees chaired by Simon Whitfield, which meets four times a year. The Board reviews strategy and performance annually with the Chief Executive and also works through a committee structure where each Trustee chairs (or is vice-chair of) a committee, as follows:

- ◆ Governance (Chair: Phillida Purvis)
- ◆ Finance (Chair: Stephen Marshall)
- ◆ Projects (Chair: Christopher Muwanguzi)
- ◆ Policy (Chair: Danny Turton)
- ◆ Fundraising (Chair: Mairead King)
- ◆ Human Resources (HR) (Chair: Hannah Peech)

These committees meet between Board meetings as often as deemed necessary by the Chairman, committee chairs and the CEO. They are also available to advise and support the CEO when needed.

### ***Board Committee Reports***

#### ***Governance Committee***

During the year, there were several changes to the Board, with three Trustees resigning their posts. Phillida Purvis, who resigned on 23 March 2017, had been a long-standing member of the Board for 12 years, making an invaluable contribution to IRT's work in many different areas, including projects, fundraising and governance. Danny Turton, who resigned on 10 February 2017, had been a valued Trustee since 2008, having worked overseas as a human rights lawyer within the field of refugee and IDP protection; his subsequent move to the field of medicine and the working hours of a hospital doctor meant that he no longer felt able to undertake the role of Trustee for IRT. Rosie Slater who resigned on 5 April 2016, was a Trustee for three years, and her expertise in IT for the charity sector was very helpful in developing IRT's digital communications strategy. Following these changes, the Board undertook a review of current Trustees' expertise to identify any gaps, and a recruitment process was then carried out during May 2017 to appoint up to five new Trustees with the relevant skills and experience. Membership of the committees is being reviewed in the light of these appointments and new Chairs and members will be agreed.

## **How We Run the Charity** (continued)

### ***Board Committee Reports*** (continued)

#### *Governance Committee (continued)*

The Board agreed to extend the possible length of a Chairman's service by a further term of two years (after the initial three-year period and the initial extension of two years) and the organisation's Governance Document was revised accordingly. Consequently, the Chairman agreed to serve until 9 September 2017. In light of the evolving situation with new Trustees, this was extended by a further year.

The Chair carried out an appraisal with each Trustee during February 2017, and this was felt to be a very valuable process which will continue on an annual basis.

The Good Governance Health Check is a valuable tool for the charity and is reviewed by the CEO before each meeting, with the committee then making decisions on further actions and updates to be implemented. In this way, the Board can be confident that actions are being carried out and monitored. Overall the charity's governance was found to be in good health.

#### *Finance Committee*

The Finance Committee received monthly management reports and these formed the basis for regular discussions during the year.

Following a number of large one-off donations, additional discussions were held regarding the implication of these.

The financial reserves and cash positions were monitored throughout the year and plans made to ensure these remained consistently at a safe and manageable level. These were tracked in relation to IRT's ongoing financial commitments, both administrative and project based. Consideration was given to long term funding of projects and how to match these to sustainable income streams.

#### *Projects Committee*

All Trustees sit on the Projects Committee, such is its obvious importance, and its meetings are usually held at the same time as main Board meetings. No project can be funded without the Committee's authority. The CEO presents projects, be they extensions of existing projects or entirely new ones, to the Committee which debates the merits of proposed projects prior to authorisation or rejection. The Committee is also responsible for reviewing the criteria by which projects are judged and, in cooperation with the CEO and the Programme Funding Manager, approving the assessment process. Projects were discussed at every Board meeting during the year and were brought together in a new Strategic Plan, which was produced in September 2016.

## How We Run the Charity (continued)

### **Board Committee Reports** (continued)

#### *Policy Committee*

The committee met in 2016 to instigate a review of policy structures, primarily to enable the charity to:

- a) Create a more robust corporate governance environment which will strengthen the approach of IRT with respect to its activities governed by its policies;
- b) Establish a watertight approach with respect to IRT's activities governed by its policies and ensure this would stand up to external scrutiny; and
- c) Ensure certainty for all the stakeholders of IRT with respect to its approach to its activities governed by its policies.

The Committee generally agreed with the approach and discussed each of the following policies individually:

- a. **A Partner Policy**, to include the following due diligence:
  - i) Memorandum and articles of association;
  - ii) Organisation charts;
  - iii) Staff and Trustee contact details;
  - iv) Staff contracts;
  - v) Bank details and statements;
  - vi) Audited accounts (external and internal);
  - vii) NGO certificates;
  - viii) Company certificates and registration details;
  - ix) Organisational policy (in particular: equal opportunities and diversity, anti-bribery and corruption, risk, safeguarding children and vulnerable adults, and finance and procurement); and
  - x) Local, national and international references.



## How We Run the Charity (continued)

### **Board Committee Reports** (continued)

#### *Policy Committee*

- b. **A Funding Policy**, to include:
- i) Funding arrangements including putting in place funding agreements and long-term memorandum of understandings between IRT and its partners to improve the level of control that IRT can exert over the ownership of IRT funds and IRT-bought assets;
  - ii) Oversight of funding arrangements including reporting requirements and payments to projects; and
  - iii) Legal verification of contracts in relation to each of the relevant elements above, for example funding agreements.
- c. A policy governing **anti-bribery, corruption and anti-money laundering** (including whistleblowing mechanisms).
- d. **A Data Protection Policy** (for donors and beneficiaries).
- e. **A Fundraising Policy** (including the frequency and nature of contact with donors, and IRT's promise to never give names and addresses to another organisation).
- f. **A Finance Policy** (including invoice/payment approval procedures, project funding approval procedures, bank transfers, and the provision and use of credit cards).
- g. **An HR Policy** (including recruitment, equal opportunities and diversity, annual leave, days in lieu, sick leave, medical appointments, working hours, expenses and working from home).
- h. **An Overseas Travel Policy** (including minimum insurance requirements, travel expenses, sharing of itineraries and contact details for the traveller such as hotel addresses, next of kin details and passport information).
- i. **A Safeguarding Policy** (for children, young people and vulnerable adults).
- j. **A Security Policy** (including office security and how cheque, cash and credit card donations are stored).

The policies will be reviewed during Autumn 2017.

## **How We Run the Charity** (continued)

### ***Board Committee Reports*** (continued)

#### *Fundraising Committee*

The Fundraising Committee continued to oversee the levels and types of funds being raised, and with the establishment of targeted reporting, found itself better able to make precise assessments. The new CEO has worked throughout the year on a refreshed fundraising strategy with revised objectives and KPI's. This work continues to evolve.

The increase in the level of reporting and analysis for potential growth, has been well received by all Board members. This is reflected in the increase in income against forecast.

A key source of income was Trusts and Foundations, through which over £478,000 was raised following applications for funding. Of this amount over £402,000 was unrestricted. Unrestricted funding enables money to be diverted to the areas of greatest need and to the programmes which are having the most significant impact. It also enables IRT to adhere to agreed levels of general funds.

IRT also continued to benefit from the generous regular giving of its supporters, with standing orders and appeals resulting in general donations (including Gift Aid) of over £512,000. IRT's work in Jordan with refugees fleeing the Syrian crisis was supported through a successful targeted appeal.

The Trust was also delighted to be notified of legacies amounting to a little over £92,000 during 2016/17 and IRT is honoured to have been remembered in this way.

IRT also continued to achieve success with donor acquisition through the religious press and the return on investment still makes this avenue very worthwhile for the organisation.

The Committee continued to assess the organisation's funding priorities, with a focus on targeted reporting and analysis of fundraising income streams, donor acquisition strategy, foundations and trusts growth planning, and investment in monitoring and evaluation of programmes. Whilst it remains important to retain the strong current income streams, the Committee is keen to continue to explore approaches to large institutional donors in the coming year.

## **How We Run the Charity** (continued)

### ***Board Committee Reports*** (continued)

#### *HR Committee*

The year has been relatively stable with regards to staff with the CEO, Steve Smith and the team settling into their roles. Our Fundraising Manager, Katie Kurilecz, resigned in April 2017 and after a competitive recruitment process, Fatima Khonat was appointed to the role and started in July.

The HR policy handbook has been reviewed and updated, as have workplace pension arrangements. The CEO's appraisal will take place in April and it was agreed that staff will have a six-monthly catch up, alongside their April appraisals, to ensure that everyone is kept informed and consulted over the direction and operational running of the charity.

With the retirement of three Trustees, a thorough recruitment process took place to appoint new Trustees to the Board. This was highly successful and as a result we have five new Trustees who joined the Board at its September meeting.

### ***Appointment and Induction of New Trustees***

Potential Trustees submit their CVs and those selected for interview meet with members of the Governance Committee and Board and the CEO. When appointed, new Trustees receive a letter of appointment and an induction that includes an introduction to the general responsibilities of Trustees. They then attend the IRT office for a day to familiarise themselves with project supervision, administrative and income generation procedures.

### ***Biographies of Trustees***

Mairead King – In 2013 Mairead left the BBC, after 13 years managing key strategic partnerships, to concentrate on working in the non-profit sector. She is now Head of Account Management, Corporate Partnerships at Save the Children UK.

Stephen Marshall – Steve has worked for a large accountancy firm and in investment banking, and now runs his own businesses in property development and management. His experience with IRT's projects comes from first hand volunteering assignments in Uganda.

Christopher Muwanguzi – Chris, an active member of the Ugandan diaspora in London, has considerable experience in the voluntary sector relating to children and families.

Hannah Peech – Hannah works for executive search firm Odgers Berndtson, specialising in appointments at board and executive level across the voluntary sector.

## **How We Run the Charity** (continued)

### ***Biographies of Trustees*** (continued)

Phillida Purvis MBE – With a background in international relations, Phillida works for a range of charitable causes, in the UK and abroad.

Daniel Turton – Danny is a hospital doctor who previously worked for humanitarian organisations as a human rights lawyer in refugee protection.

Simon Whitfield (Chairman) – Simon has been a Trustee of IRT for sixteen years. He has run his own business for the last thirty years and brings this experience to the Trust, with particular expertise in finance, marketing, HR and strategic planning.

Nicola Longfield – A graduate of the Harvard Business School, where, as a Fulbright Scholar, she gained an MBA, Nicola has worked for a number of high-profile companies in the Finance sector, including Goldman Sachs, Loyalty Management UK and PayPal. Currently, at PayPal, she is the Director, Small and Medium Business UK.

Robbie McCrae – Robbie is a senior lawyer with expertise in international dispute resolution and arbitration, and experience in sensitive and complex issues. He is socially motivated, with a track record in the charity sector. A Barrister and Solicitor of the High Court of New Zealand, he currently works for Fenwick Elliott LLP, the largest specialist construction and energy law firm in the UK.

Simon Matthews – Simon is a communications leader, advising clients at the most senior levels on corporate reputation, brand communication, sustainability issues and campaigns. He has worked with some of the biggest global businesses and brands, as well as not-for-profit and government-funded organisations in the public eye. Simon spent much of his career with corporate communications company Fishburn Hedges, rising through the organisation to become, first, Managing Director, then Chief Executive.

Steve Rhys-Williams – Steve has 14 years' experience in humanitarian coordination and project management in Africa, Asia, Latin America and the Middle East. He is an expert in Humanitarian Response, Gender in Emergencies, Child Protection, and Project Cycle Management. He holds a degree in Political Science/History, an MSc in Development Studies, and a Diploma in Child Rights.

Charlotte Zamboni – Charlotte has over 20 years of communications experience, including 10 years within the charity sector, both as an employee and in a governance capacity. She is currently leading on strategic marketing for Pancreatic Cancer UK, heading up the PR, Marketing, Communications and Digital functions. She has previously served as a Trustee for Survivors UK for 6 years.

## **How We Run the Charity** (continued)

### ***Key Management Personnel***

The Trustees consider that they, together with the Chief Executive Officer, comprise the key management of the charity, in charge of directing and controlling, running and operating the charity on a day to day basis. The Trustees are volunteers and receive no remuneration for their services.

The Chief Executive Officer's remuneration is decided by the Board, based on comparisons with similar organisations, the current financial position of the organisation and the performance of the Chief Executive.

### ***Statement of Trustees' Responsibilities***

The Trustees (who are also directors of International Refugee Trust for the purposes of company law) are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

## **How We Run the Charity** (continued)

### ***Statement of Trustees' Responsibilities*** (continued)

The Trustees are responsible for keeping proper 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.

Each of the Trustees confirms that:

- ◆ so far as the Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- ◆ the Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### ***Risk Management and Internal Control***

The Trustees have overall responsibility for ensuring that the Trust has an appropriate system of controls, financial and otherwise. The Trustees assess regularly the major risks to which the Trust is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Trustees believe that by monitoring reserve levels, by ensuring that controls exist over key financial systems and by examining the operational and business risks faced by the charity, they can ensure effective systems are in place to mitigate those risks.

The formal documentation of the Trust's risk management policy and procedures continues to be reviewed and updated on a regular basis.

## How We Run the Charity (continued)

### ***Risk Management and Internal Control (continued)***

The principal risks that face the charity, and the actions taken to mitigate these risks are as follows (please note that: this is not an exhaustive list; the IRT Risk Register covers all likely risks in more comprehensive detail):

Risk	Safeguards
<p>Loss of IRT's reputation, through:</p> <p>1. A project going wrong, funds being stolen or misused, or litigation by employee.</p>	<ul style="list-style-type: none"> <li>◆ All activities to be in accordance with Trust's objectives.</li> <li>◆ Adherence by employees to procedures.</li> <li>◆ Projects encouraged not to withdraw large amounts of cash.</li> <li>◆ No funds to be sent to projects before Project Partnership Agreement signed and returned by partners.</li> </ul>
<p>2. Poor governance and management.</p>	<ul style="list-style-type: none"> <li>◆ Trustees understanding and carrying out their responsibilities.</li> <li>◆ Trustees' sub-committees established.</li> <li>◆ Detailed Trustees' report in audited accounts.</li> <li>◆ Trustees to complete annual declarations of interests.</li> <li>◆ Adherence to laws and regulations relevant to IRT.</li> <li>◆ Professional and specialist advice sought where appropriate.</li> <li>◆ Adequate staff training.</li> </ul>
<p>3. Poor accounting and financial reporting at HQ leading to inappropriate decisions.</p>	<ul style="list-style-type: none"> <li>◆ Timely budgets linked to plans and objectives.</li> <li>◆ Timely and accurate monitoring and reporting.</li> <li>◆ Quality staff and systems.</li> </ul>

**How We Run the Charity** (continued)

***Risk Management and Internal Control*** (continued)

Risk	Safeguards
4. Poor accounting and financial reporting on projects leading to inappropriate decisions.	<ul style="list-style-type: none"><li>◆ Project funding agreements signed by partners and CEO.</li><li>◆ Timely budgets linked to plans and objectives.</li><li>◆ Timely and accurate monitoring and reporting.</li><li>◆ Quality staff and systems.</li></ul>
5. Reduction in donor numbers.	<ul style="list-style-type: none"><li>◆ Continue to expand donor base.</li></ul>
6. War or political instability in project zone.	<ul style="list-style-type: none"><li>◆ Monitor situations both via project leaders and independently.</li><li>◆ Try to identify risky areas in advance and draw up procedures for maximum safety of staff and protection of assets.</li></ul>

**Conclusion**

We very much hope that you are inspired by this Annual Report and that you will feel motivated to support the work of IRT in the future. Should you require any additional information, please contact us at our offices in Chiswick or visit the website: [www.irt.org.uk](http://www.irt.org.uk).

Thank you very much again for your interest in IRT.

Simon Whitfield

Chairman of the Board of Trustees

Approved by the Trustees on: 9 October 2017



**Independent auditor's report to the members of International Refugee Trust**

We have audited the financial statements of International Refugee Trust for the year ended 31 March 2017 which comprise the statement of financial activities, the balance sheet, the statement of cash flows; the principal accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

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

**Respective responsibilities of Trustees and auditor**

As explained more fully in the Trustees' responsibilities statement set out in the Trustees' report, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its income and expenditure, for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit, the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Trustees' report has been prepared in accordance with applicable legal requirements. In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Amanda Francis, Senior Statutory Auditor  
for and on behalf of Buzzacott LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

18 October 2017

## Statement of Financial Activities Year to 31 March 2017

	Notes	General funds £	Restricted funds £	Total 2017 funds £	Total 2016 funds £
<b>Income from:</b>					
Donations and legacies	1	793,174	191,177	<b>984,351</b>	763,452
Interest	2	542	73	<b>615</b>	1,541
<b>Total income</b>		<b>793,716</b>	<b>191,250</b>	<b>984,966</b>	764,993
<b>Expenditure on:</b>					
Raising funds	3	105,526	—	<b>105,526</b>	110,517
Charitable activities					
. Relief and development	4	386,230	225,420	<b>611,650</b>	522,654
<b>Total expenditure</b>		<b>491,756</b>	<b>225,420</b>	<b>717,176</b>	633,171
<b>Net income (expenditure) and net movement in funds</b>	8	<b>301,960</b>	<b>(34,170)</b>	<b>267,790</b>	131,822
<b>Reconciliation of funds:</b>					
<b>Balances brought forward at 1 April 2016</b>		<b>189,494</b>	<b>118,724</b>	<b>308,218</b>	176,396
<b>Balances carried forward at 31 March 2017</b>		<b>491,454</b>	<b>84,554</b>	<b>576,008</b>	308,218

All of the charity's activities derived from continuing operations during the above two financial periods.

All recognised gains and losses are included in the above statement of financial activities.

## Balance Sheet 31 March 2017

	Notes	2017 £	2017 £	2016 £	2016 £
<b>Fixed assets</b>					
Tangible assets	11		<b>2,508</b>		2,212
<b>Current assets</b>					
Debtors	12	<b>28,831</b>		126,140	
Short term deposits		<b>99,533</b>		98,721	
Cash at bank and in hand		<b>467,748</b>		121,444	
		<b>596,112</b>		346,305	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	<b>(22,612)</b>		(40,299)	
<b>Net current assets</b>			<b>573,500</b>		306,006
<b>Total net assets</b>			<b>576,008</b>		308,218
<b>The funds of the charity:</b>					
Income funds:					
Restricted funds	14		<b>84,554</b>		118,724
Unrestricted funds					
. General funds			<b>491,454</b>		189,494
	15		<b>576,008</b>		308,218

Approved by the Trustees of International Refugee Trust (Company Registration No. 02405284 (England and Wales)) and signed on their behalf by:

Simon Whitfield

Chairman of the Board of Trustees

Approved on: 9 October 2017

## Statement of Cash Flows Year to 31 March 2017

	Notes	2017 £	2016 £
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities	A	<b>347,846</b>	41,176
<b>Cash flows from investing activities:</b>			
Interest received		<b>615</b>	1,541
Purchase of tangible fixed assets		<b>(1,345)</b>	(1,514)
<b>Net cash (used in) provided by investing activities</b>		<b>(730)</b>	27
<b>Change in cash and cash equivalents in the year</b>		<b>347,116</b>	41,203
<b>Cash and cash equivalents at 1 April 2016</b>	B	<b>220,165</b>	178,962
<b>Cash and cash equivalents at 31 March 2017</b>	B	<b>567,281</b>	220,165

**Notes to the statement of cash flows for the year to 31 March 2017.**

### **A Reconciliation of net movement in funds to net cash provided by operating activities**

	2017 £	2016 £
<b>Net movement in funds (as per the statement of financial activities)</b>	<b>267,790</b>	131,822
<b>Adjustments for:</b>		
Depreciation charge	<b>1,049</b>	1,124
Interest receivable	<b>(615)</b>	(1,541)
Increase (decrease) in debtors	<b>97,309</b>	(109,569)
(Decrease) increase in creditors	<b>(17,687)</b>	19,340
<b>Net cash provided by operating activities</b>	<b>347,846</b>	41,176

### **B Analysis of cash and cash equivalents**

	2017 £	2016 £
Cash at bank and in hand	<b>467,748</b>	121,444
Short term deposits (less than three months)	<b>99,533</b>	98,721
<b>Total cash and cash equivalents</b>	<b>567,281</b>	220,165

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

### **Basis of Preparation**

These financial statements have been prepared for the year to 31 March 2017.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound.

### **Critical Accounting Estimates and Areas of Judgement**

Preparation of the financial statements requires the Trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ assessing the probability of the receipt of legacy income and estimating the amount to be received;
- ◆ estimating financial commitments in relation to grants payable;
- ◆ determining the method by which indirect costs are allocated; and
- ◆ estimating the useful economic life of tangible fixed assets for the purposes of determining the annual depreciation charge.

### **Assessment of Going Concern**

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The Trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

### **Income Recognition**

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations including grants from Trusts, legacies, and interest receivable.

Donations are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation 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.

Grants from Trusts have been included as donations as the money is given in response to an appeal or with greater freedom of use, for example monies for core funding.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

### **Income Recognition (continued)**

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### **Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes staff costs associated with fundraising and an allocation of staff and related costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include charitable grants and donations, direct and support costs including governance costs.

Grants payable are included in the statement of financial activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and has satisfied all performance conditions. Grants approved but not paid at the end of the financial year are accrued for unless payable out of future income. Grants where the beneficiary has not been informed or has to fulfil performance conditions before the grant is released, or where the commitment will be met out of future income, are not accrued for but are disclosed as financial commitments in the notes to the accounts.

All expenditure is stated inclusive of irrecoverable VAT.



### **Allocation of Support and Governance Costs**

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

Support costs and governance costs are apportioned on the basis of time spent by employees of the charity on specific areas of work.

### **Tangible Fixed Assets**

All assets costing more than £250 and with an expected useful life exceeding one year are capitalised.

Tangible fixed assets are capitalised and depreciated at the following annual rates in order to write them off over their estimated useful lives:

- ♦ Computer and office equipment - 25% on cost

### **Leased Assets**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the term of the lease.

### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

### **Cash at Bank and In Hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

### **Creditors**

Creditors are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

### **Fund Structure**

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor imposed conditions.

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objective.

### **Pension Costs**

The charity operates a defined contribution pension scheme to which all employees are eligible. The pension charge represents payments to the scheme which are charged to the statement of financial activities in the period to which they relate.

## 1 Donations and legacies

	Unrestricted funds £	Restricted funds £	<b>Total 2017 £</b>	Total 2016 £
Grants from Trusts	402,522	75,946	<b>478,468</b>	151,355
Donations				
. Appeals (including parishes)	286,371	115,231	<b>401,602</b>	376,195
. Other donations	111,014	—	<b>111,014</b>	101,336
	397,385	115,231	<b>512,616</b>	477,531
Legacies	(6,733)	—	<b>(6,733)</b>	134,566
<b>2017 Total funds</b>	<b>793,174</b>	<b>191,177</b>	<b>984,351</b>	763,452
2016 Total funds	527,899	235,553	763,452	

Grants from Trusts include the following:

2017 £nil (2016 - £1,927) in respect to funding for the Redeemer Children's Home, Uganda

2016 – £1,297 in respect to funding for the Redeemer Children's Home, Uganda from Kindermissionwerk.

£400,000 (2016 -£nil) from The Bisgood CharitableTrust which was not restricted to a specific purpose.

The credit to legacy income in 2016/17 represents an adjustment to the estimated accrued income recognised in 2015/16.

## 2 Interest receivable

	Unrestricted funds £	Restricted funds £	<b>Total 2017 £</b>	Total 2016 £
<b>2017 Total funds: Bank interest receivable</b>	<b>542</b>	<b>73</b>	<b>615</b>	1,541
2016 Total funds	745	796	1,541	

## 3 Raising funds

	Unrestricted funds £	Restricted funds £	<b>Total 2017 £</b>	Total 2016 £
Advertising and marketing	25,412		<b>25,412</b>	38,101
Staff and related costs	63,008		<b>63,008</b>	53,847
Depreciation	396		<b>396</b>	405
Other	16,712		<b>16,712</b>	18,164
<b>2017 Total funds</b>	<b>105,526</b>	<b>—</b>	<b>105,526</b>	110,517
2016 Total funds	110,517	—	110,517	

#### 4 Relief and development

	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Grants payable (note 5)	183,071	225,420	<b>408,491</b>	323,189
Support of grant making activities (note 6)	203,159	—	<b>203,159</b>	199,465
<b>2017 Total funds</b>	<b>386,230</b>	<b>225,420</b>	<b>611,650</b>	<b>522,654</b>
2016 Total funds	212,745	309,909	522,654	

#### 5 Grants payable

The charity makes grants to institutions and organisations in accordance with its grant making policy set out in the annual report.

	2017 £	2016 £
<b>UGANDA</b>		
Operation of Redeemer Children's Home	<b>8,722</b>	11,915
Income-generating projects, Redeemer Children's Home	<b>101</b>	—
Vocational training, Redeemer Children's Home	<b>4,614</b>	1,646
Redeemer Children's Home & Moyo Babies' Home, bee keeping	—	544
Moyo Babies Home, building renovation	<b>7,244</b>	—
Operation of Moyo Babies' Home	<b>6,977</b>	12,057
Moyo Babies' Home, child resettlement costs	—	1,959
OCA, Stepup, Vehicle	<b>19,369</b>	—
Organisation for Community Action (OCA), StepUp	<b>121,341</b>	105,589
OCA, StepUp, scholarships	<b>9,832</b>	1,021
OCA, StepUp, water systems	<b>21,971</b>	2,658
OCA, StepUp, development of E & M system	<b>2,457</b>	3,266
OCA, StepUp, IT	<b>11,367</b>	—
OCA, StepUp, West Nile	<b>31,461</b>	—
OCA, StepUp, social business support	<b>12,266</b>	—
Participatory Rural Development Agency, (PARUDA) StepUp	<b>19,650</b>	83,404
PARUDA StepUp, solar power installation	—	2,376
PARUDA StepUp, water provision	—	18
StepUp general	<b>3,234</b>	25
King of Kings School, education of IDP pupils	<b>12</b>	222
<b>SOUTH SUDAN</b>		
Sister Josephine Tresoldi projects with South Sudanese Sisters	<b>2,930</b>	3,608
Primary school teachers' salaries and equipment, Nzara	<b>11,231</b>	11,326
Women's centre staff incentives, Nzara	—	2,000
Rainbow HIV /AIDS programme, Nzara	<b>10,762</b>	6,000
Comboni Sisters' Hospital, Nzara	<b>48,930</b>	35,929
Kindergarten, Yambio	—	250
Assistance for returnees, Ave Maria parish, Tombura	—	5,376
<b>TANZANIA</b>		
Tanzania Prosthetics	<b>8,520</b>	—
<b>JORDAN</b>		
Syrian Refugees Healthcare at Italian Hospitals Amman	<b>16,000</b>	13,000
Syrian Refugees Healthcare at Italian Hospitals Karak	<b>13,000</b>	—
Syrian refugees milk project	<b>9,000</b>	3,000
<b>THAI/BURMA BORDER</b>		
Food, education and shelter for Shan refugees	—	8,000
Burmese refugee assistance around Mae Sot	<b>7,500</b>	8,000
	<b>408,491</b>	<b>323,189</b>

## 6 Support of grant making activities

	Unrestricted funds £	Restricted funds £	<b>Total 2017 £</b>	Total 2016 £
Travel costs	6,260	—	<b>6,260</b>	19,180
Staff and related costs	136,702	—	<b>136,702</b>	117,189
Depreciation	653	—	<b>653</b>	719
Telephone, stationery and computer costs	8,600	—	<b>8,600</b>	12,675
Office costs	18,081	—	<b>18,081</b>	16,966
Design and print costs	20,474	—	<b>20,474</b>	21,014
Accountancy and legal costs	2,991	—	<b>2,991</b>	2,940
Governance costs (note 7)	7,616	—	<b>7,616</b>	6,668
Other	1,782	—	<b>1,782</b>	2,114
<b>2017 Total funds</b>	<b>203,159</b>	<b>—</b>	<b>203,159</b>	199,465
2016 Total funds	199,465	—	199,465	

## 7 Governance costs

	Unrestricted funds £	Restricted funds £	<b>Total 2017 £</b>	Total 2016 £
Audit	7,020	—	<b>7,020</b>	6,120
Accountancy	332	—	<b>332</b>	327
Legal and professional	210	—	<b>210</b>	169
Other	54	—	<b>54</b>	52
<b>2017 Total funds</b>	<b>7,616</b>	<b>—</b>	<b>7,616</b>	6,668
2016 Total funds	6,668	—	6,668	

## 8 Net income (expenditure) and net movement in funds

This is stated after charging:

	<b>Total 2017 £</b>	Total 2016 £
Staff costs (note 9)	<b>195,991</b>	164,995
Auditor's remuneration (including VAT)		
· Statutory audit fees current year (note 7)	<b>6,600</b>	6,120
· Prior year under accrued (note 7)	<b>420</b>	—
Operating lease charges		
· Land and buildings (note 17)	<b>18,500</b>	18,500
Depreciation (note 11)	<b>1,049</b>	1,124

## 9 Staff costs, remuneration of key management personnel and Trustees' remuneration

	2017 £	2016 £
Staff costs during the year were as follows:		
Wages and salaries	174,875	145,525
Social security costs	15,366	12,812
Pension contributions	5,750	6,658
	<b>195,991</b>	<b>164,995</b>

Staff costs per function were as follows:

	2017 £	2016 £
Raising funds	61,346	51,643
Charitable activities: Relief and development	134,645	113,352
	<b>195,991</b>	<b>164,995</b>

The average number of employees during the year was 5 (2016 – 5).

No employees earned in excess of £60,000 during the year (2016 – no employees).

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the Trustees and the Chief Executive Officer. The total remuneration (including taxable benefits but excluding employer's pension contributions) of the key management personnel for the year was £57,121 (2016 - £56,055).

No trustees received any remuneration in respect of their services during the year (2016 - none).

No trustees were reimbursed for expenses incurred in the performance of their duties during the year (2016 - none).

## 10 Taxation

International Refugee Trust is a registered charity and is therefore not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

## 11 Tangible fixed assets

	Computer equipment £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2016	7,117	3,559	<b>10,676</b>
Additions	435	910	<b>1,345</b>
Disposals	(1,746)	—	<b>(1,746)</b>
At 31 March 2017	<b>5,806</b>	<b>4,469</b>	<b>10,275</b>
<b>Depreciation</b>			
At 1 April 2016	5,804	2,660	<b>8,464</b>
Charge for the year	570	479	<b>1,049</b>
Disposals	(1,746)	—	<b>(1,746)</b>
At 31 March 2017	<b>4,628</b>	<b>3,139</b>	<b>7,767</b>
<b>Net book values</b>			
At 31 March 2017	<b>1,178</b>	<b>1,330</b>	<b>2,508</b>
At 31 March 2016	<b>1,313</b>	<b>899</b>	<b>2,212</b>

## 12 Debtors

	2017 £	2016 £
Prepayments	<b>5,042</b>	3,415
Taxation recoverable	<b>4,634</b>	5,503
Other debtors	<b>7,257</b>	5,757
Accrued income: legacies receivable	<b>11,898</b>	111,465
	<b>28,831</b>	126,140

## 13 Creditors: amounts falling due within one year

	2017 £	2016 £
Grant payable	—	18,500
Expense creditors	<b>8,591</b>	11,069
Social security and other taxes	<b>5,235</b>	2,905
Other creditors and accruals	<b>8,786</b>	7,825
	<b>22,612</b>	40,299

#### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants which have been raised for a specific purpose or where the donor has stipulated that a donation must be used in a certain way.

	At 1 April 2016 £	Income £	Expenditure £	At 31 March 2017 £
<b>UGANDA</b>				
Redeemer Children's Home	78	1,067	(1,145)	—
Moyo Babies' Home	—	10,120	(10,120)	—
Redeemer Children's Home & Moyo Babies' Home, beekeeping, joint project	1,293	—	—	<b>1,293</b>
Organisation for Community Action, StepUp, Lira	—	62,074	(62,074)	—
Organisation for Community Action, StepUp, Scholarships and water development	7,692	24,678	(30,988)	<b>1,382</b>
King of Kings Secondary School, Iganga	12	—	(12)	—
StepUp General	3,234	—	(3,234)	—
<b>SOUTH SUDAN</b>				
Support of Refugees, IDPs and Returnees	33,167	5,489	(38,656)	—
Comboni Sisters' Hospital, Nzara	2,217	30,454	(32,671)	—
Other Comboni Sisters' Projects, Nzara	6,551	205	—	<b>6,756</b>
Assistance for vulnerable returnees, Wau	9,506	7	—	<b>9,513</b>
Secondary School for Girls, Mupoi	18,161	19	—	<b>18,180</b>
<b>JORDAN</b>				
Italian Hospitals, Amman and Karak Syrian refugees	36,613	37,573	(38,000)	<b>36,186</b>
<b>TANZANIA</b>				
Tanzania Prosthetics Pilot project	—	18,964	(8,520)	<b>10,444</b>
<b>THAILAND</b>				
Burmese Refugees in Thailand	200	600	—	<b>800</b>
	<b>118,724</b>	<b>191,250</b>	<b>(225,420)</b>	<b>84,554</b>

Restricted funds held at 31 March 2017 are for use for the following purposes:

#### **UGANDA**

##### *Redeemer Children's Home*

Towards the running costs of the Home.

##### *Moyo Babies Home*

Towards the running costs of the Home.

##### *Redeemer Children's Home & Moyo Babies' Home, beekeeping, Moyo*

Towards a project to generate income for both homes from honey production.

##### *Organisation for Community Action, StepUp, Lira*

StepUp programme of development for self-sustainability.



**14 Restricted funds** (continued)

**UGANDA** (continued)

*Organisation for Community Action, StepUp, Scholarships and Water development*  
Sponsored scholarships and construction of water projects as part of the StepUp programme.

*King of Kings Secondary School, Igana*  
Towards the running costs of the school.

*StepUp General*  
Towards general costs of the StepUp programme.

**SOUTH SUDAN**

*Support of Refugees, IDPs and Returnees anywhere in South Sudan*  
In any of the Sisters' projects in the region.

*Comboni Sisters' Hospital, Nzara*  
Running costs of the paediatric ward.

*Other Comboni Sisters' projects, Nzara*  
Support and development assistance for Congolese refugees and Sudanese IDPs and returnees specifically in and around Nzara.

*Assistance for vulnerable returnees, Wau*  
Construction of buildings at reception centre for particularly vulnerable returnees.

*Secondary School for Girls, Mupoi*  
Building construction and renovation of Mupoi Secondary School. On hold because of current insecurity in South Sudan.

**JORDAN**

*Italian Hospitals, Amman and Karak, Syrian refugees*  
Healthcare for Syrian refugees.

**TANZANIA**

*Tanzania Prosthetics Pilot project*

Towards the development of functional, affordable prosthetic limbs in Tanzania

**THAILAND**

*Burmese Refugees in Thailand*  
To provide aid for Burmese refugees in and around Mae Sot, and for refugees from Burma's Shan State in Northern Thailand.

## 15 Analysis of net assets between funds

	General funds £	Restricted funds £	Total 2017 £
<b>Fund balances at 31 March 2017 are represented by:</b>			
Tangible fixed assets	2,508	—	<b>2,508</b>
Current assets	511,558	84,554	<b>596,112</b>
Creditors: amounts falling due within one year	(22,612)	—	<b>(22,612)</b>
<b>Total net assets</b>	<b>491,454</b>	<b>84,554</b>	<b>576,008</b>

## 16 Grant commitments

At 31 March 2017 the charity was committed, subject to satisfactory reports and monitoring of progress, to fund the following projects out of existing funds and future income:

	2017 £	2016 £
<b>UGANDA</b>		
Operation of Redeemer Children's Home	<b>16,798</b>	13,200
Operation of Moyo Babies' Home	<b>11,995</b>	5,000
Moyo & Redeemer Homes joint income generation	<b>1,293</b>	—
StepUp programme, Organisation for Community Action, Lira	<b>168,285</b>	140,250
StepUp programme, Organisation for Community Action, West Nile	<b>28,000</b>	61,000
StepUp programme, Paruda	—	8,124
<b>SOUTH SUDAN</b>		
Training of South Sudanese Sisters	<b>2,600</b>	—
Primary school, Nzara	<b>12,000</b>	—
Sisters' hospital, Nzara	<b>63,000</b>	40,000
Rainbow AIDS volunteers, Nzara	<b>13,606</b>	5,000
Support of refugees, IDPs and returnees	<b>2,394</b>	850
<b>THAILAND</b>		
Mae Sot Livelihoods programme	—	15,000
<b>JORDAN</b>		
Syrian refugees' healthcare	<b>28,000</b>	12,000
Syrian refugees' milk project	<b>8,000</b>	3,000
<b>TANZANIA</b>		
Tanzania prosthetics	<b>10,438</b>	—
	<b>366,409</b>	303,424

### 17 Operating lease commitments

At 31 March 2017, the charity had future minimum commitments under non-cancellable operating leases in respect to land and buildings as follows:

	2017 £	2016 £
Payments which are due:		
Within one year	18,500	18,500
Between 1 and 2 years	9,250	18,500
Between 2 and 5 years	—	9,250
	<b>27,750</b>	<b>46,250</b>

### 18 Related party transactions

During the year, the charity received donations of £877 (2016 - £260) from Trustees.

There were no other related party transactions which required disclosure in the year (2016 - none).