

**International
Refugee
Trust**



Rebuilding Lives Overseas

**Annual Report and Financial
Statements**

31 March 2018

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	42
Balance Sheet	43
Statement of Cash Flows	44
Principal Accounting Policies	45
Notes to the Financial Statements	50

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

Trustees	Simon Whitfield – (Chairman) Mairead King Nicola Longfield (appointed 14 June 2017) Stephen Marshall (resigned 1 August 2018) Simon Matthews (appointed 8 June 2017) Robert McCrea (appointed 9 June 2017) Christopher Muwanguzi Hannah Peech (resigned 19 July 2018) Steve Rhys Williams (appointed 14 June 2017) Charlotte Zamboni (appointed 8 June 2017)
Secretary and Chief Executive Officer (CEO)	Steven Smith MBE
Registered office	11 Heathfield Terrace London W4 4JE
Correspondence address	PO Box 31452 Chiswick London W4 2FE
Telephone	020 8994 9120
email	info@irt.org.uk
Website	www.irt.org.uk
Facebook	www.facebook.com/internationalrefugeetrust
Twitter	@IntRefugeeTrust
Company registration number	02405284 (England and Wales)
Charity registration number	802450
Auditor	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 2018.

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 45 to 49 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, Tanzania, Thailand 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 2017/18. 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 our aims and objectives, 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 organisations that donate money and time to support the activities of the Trust. Without this support 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 for all that you do.

The projects that IRT supports are outlined later in this report and, despite difficult situations in some areas, South Sudan in particular, they all continue to contribute substantially to the welfare of many people and communities in need of help. The Trust will continue to ensure that they flourish through the year ahead.

In Spring 2018, we were sad to say goodbye to employees: Fatima Khonat and Kati-Maria Ikola, both of whom left IRT to work for other charities. Their replacements began working at IRT in the summer.

Welcome and Overview from the Chairman (continued)

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.

On a personal note, 2018 will be my final year as a Trustee of IRT; after many years at the charity I feel I should now pass the baton to a new Chairman. I know that the remaining Trustees will do an excellent job and I am confident that the Trust's staff will continue to safeguard the best interests of the people, communities and projects we support. IRT is a unique and extremely valuable charity and I will very much miss my involvement in its activities.

I 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, Thailand and Jordan in years to come.

Simon Whitfield, Chairman

Chief Executive's Report

Major Achievements of the Year

The main development programme supported by IRT continues to be StepUp, implemented by our Ugandan partners, Organisation for Community Action (OCA). This year saw the completion of the first project run under the overall StepUp umbrella, 'StepUp 1', which worked with 480 households to bring them to self-sufficiency. The families concerned have seen a vast improvement to their daily lives through the application of more effective farming techniques, the ability to sell excess crops for profit, the establishment of small business enterprises, and being able to send their children to school.

The follow-on projects, StepUps 2 and 3, serving 382 and 567 households respectively, continue to go from strength-to-strength, with all participants benefiting from increased food production.

2017 saw the start of StepUp 4. By the end of the year, it was gratifying to see that 60% of the households had already been able to achieve the milestone of eating two meals per day (prior to StepUp, 80% of the families only managed one meal per day).

Chief Executive's Report (continued)

Major Achievements of the Year (continued)

This year also saw the establishment of three micro-enterprise projects, as part of the overall StepUp programme, the groundwork for which had been laid in 2016. The micro-enterprises are: 'Petal' – the manufacture and sale of reusable sanitary pads; 'Right Light' – the rental of solar lamps; and 'Roots' – the provision of eco-san lavatories to replace pit latrines. All three business models have made a promising start and provide an alternative form of income generation to those households striving to attain self-sufficiency.

The situation in South Sudan has deteriorated badly over the last year, so IRT has continued to support a number of initiatives run by the Comboni Missionary Sisters, centred on the town of Nzara. These have included support to the St Therese Hospital, where its 66-bed paediatric ward saw the admission of 5,300 children over the past year; the 'Rainbow' HIV/AIDS project, which helped 739 adult sufferers and 435 children; and the St Daniel Comboni Primary School, which caters for 1,381 children.

In Jordan, the two 'Italian hospitals' at Amman and Karak, have been able to sustain their support to Syrian refugees. IRT has been able to provide financial assistance, which has helped cover vital treatment costs, drugs and consumables.

During the latter six months of this reporting period (September 17-March 18), IRT worked in conjunction with the Tanzania Training Centre for Orthopaedic Technologists (TATCOT) to run a trial of high-mobility/low-cost prosthetics, for 20 beneficiaries. The results have proved extremely promising, with 90% reporting a good level of satisfaction with the functioning of the prostheses.

The Impact we have Made

The StepUp programmes we support in Uganda continue to grow, and during 2017/18 we supported 1,973 households across StepUp 1-4. This amounts to around 12,000 individuals, men, women and children. Improvements are being made in virtually every area of the beneficiaries' lives: in improved agriculture and food production; in sanitation and hygiene, through access to clean water, and the construction of proper pit latrines, rubbish pits, dish-drying racks, and clothes lines; in community cohesion; in education, with many more children attending school; and in the enhancement of domestic dwellings.

In South Sudan and Jordan, thousands of refugees and internally displaced people, living in dire circumstances, have been able to seek medical treatment thanks to IRT's support of medical facilities in both countries.

Steven Smith MBE – Chief Executive

Financial Review of the Year

In the 2017/18 financial year, IRT was able to achieve income of £602,325. This is a reduction on the prior year income of £984,966, predominately due to two significant donations from the Bisgood Charitable Trust totalling £400,000 in the prior year.

Expenditure during the year amounted to £754,026 which gave rise to a deficit for the year of £151,701. Following the generous donation in the previous financial year, as mentioned above, the charity was able to fund the expansion of the StepUp programme, with the commencement of StepUp 4.

Towards the end of the financial year, IRT was informed that it had been allocated a grant from the Addax and Oryx Foundation to take forward the expansion of StepUp into the West Nile region of Uganda. The total sum awarded was £165,000 and this will be recognised over the next three years in line with the donor's project timetable.

81% of the year's expenditure was directly incurred on charitable activities, 19% on raising funds.

Future Plans and Strategies

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, IRT expanded 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 three 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 the 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.

Having received highly positive results from its trial project for high-mobility/low-cost prosthetic limbs in Tanzania, IRT must now determine the best way forward. The charity is therefore engaging with a number of potential partners and stakeholders, with a view to upscaling the project.

The past two years have seen the withdrawal of several substantial former donors who have redefined their priorities or ceased to operate. IRT will work to ensure that it maintains diverse and sustainable sources of income in order to continue its planned programme activities. The charity will also work to identify new donors, such as large institutions, commercial entities 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 income owing to the timing of specific appeals or donations.

Unsurprisingly, the charity was unable to achieve the same record level of income as that achieved in the previous financial year, owing to the very generous donation from the Bisgood Charitable Trust in 2016/17. During 2017/18, the level of income achieved was £602,325.

At 31 March 2018 the Trust held general funds of £336,599 (2017 – £491,454) and restricted funds of £87,708 (2017 – £84,554), giving total funds of £424,307 (2017 – £576,008).

The charity was able to meet its stated reserves policy for the financial year.

Summary of Grants Made in 2017/18

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.



Culi Nakol of Oribcing group, Oyere Village (StepUp 2) in his garden of groundnuts. He chose to increase his production of groundnuts for profit. He planted his garden early and is expecting to get better yields.

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

StepUp Programme Summary (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

£187,698

The StepUp programme is implemented by OCA and it currently reaches over 12,000 people, averaging seven individuals per household. OCA's StepUp instructors work directly with the farmers in their communities, providing weekly group training and individual support to the households (typically including a mother, father and as many as five children) to ensure the training is correctly implemented by each farmer.

OCA currently trains 1,493 farmers across three intakes of the programme, StepUp 2 which began April 2013, StepUp 3 which began April 2015 and, the most recent, StepUp 4 which began April 2017.

StepUp 1, which began April 2012, has now completed the full programme and training.

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

Organisation for Community Action (OCA), Lira (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 equality and business development. They work directly with StepUp families.

StepUp 1: Alal Parish, Aloi Sub-County, Alebtong District

StepUp 1 has now completed its sixth and final year. 480 households, comprising 3,300 adults and children, took part in the programme and have worked towards establishing sustainable communities in preparation for exiting StepUp. Priorities included scaling up agricultural production and facilitating farmers to get higher prices for their produce, setting up and managing small scale businesses and enterprises, saving for school fees and sending more children, especially girls, to secondary school. This year there was emphasis on training each group on how to defend their rights, lobby for their interests, and transform their socio-economic conditions peacefully and effectively. Farmers were also trained in human and political rights, especially those concerning women and children.

Key results for StepUp 1 households:

- ◆ Many farmers in Alal Parish have their own small-scale business. As well as selling produce there are businesses such as second-hand clothes stores, restaurants and general merchandise kiosks.
- ◆ There were no reported cases of domestic violence.
- ◆ 100% of the households are using an energy saving oven.
- ◆ Over 40% of the households have established small scale businesses.
- ◆ 11 girls are receiving StepUp secondary school scholarships, over 50 girls enrolled in secondary school.
- ◆ Total savings across the households for the year are UGX 45,620,787 (£9,504).

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

Organisation for Community Action (OCA), Lira (continued)



Some members of the Apala Area Cooperative Enterprises (from StepUp 2 and 3) during the purchase of their land. This is to be used to construct a grain and produce store. The cooperative members shared the cost and purchased the land at UGX 4,800,000.

StepUp 2: Okwangole Parish, Apala Sub-County, Alebtong District

StepUp 2 has completed its fifth year. Around 2,600 people from 382 households are participating in the programme. This year they focussed on achievements in improved agricultural production, food security and family nutrition, with most households practising improved farming techniques and growing a variety of crops, fruit and vegetables.

Key results for StepUp 2 households:

- ◆ 100% of households received training in the importance of conserving and planting trees. 9,000 teak tree seedlings were planted amongst all eight groups.
- ◆ Farmers were faced with storage problems due to an increase in crop production. Each of the four rural producer cooperatives raised a combined total of UGX 4,800,00 to buy land on which to build a grain and production store.
- ◆ One Eco-san toilet has been constructed in Adoma Primary School, Okwangole Parish, Apala Sub-County.
- ◆ Five households cost shared roofing materials to improve their homes.
- ◆ Two boreholes and two protected springs were constructed; each household contributes UGX 500 per month towards maintenance costs. Another protected spring is under construction.
- ◆ 14 students are receiving StepUp secondary school scholarships. Originally there were 18 sponsored students. However, this year four have completed 'Senior 4' with great results.
- ◆ Total savings across the households for the year are UGX 46,019,600 (£9,587).

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

Organisation for Community Action (OCA), Lira (continued)



Members of Note Ber Group, Ober Village participating during the demonstration of goat shelter construction at the home of a member.

StepUp 3: Olaoilongo Parish, Apala Sub-County, Alebtong District

StepUp 3 has completed its third year. Over 4,000 people are participating in the programme. The families are making excellent progress and learning faster than those on previous StepUp programmes. Thanks to the continuous monitoring, evaluation and learning process which OCA carries out, they can support the new StepUp groups in a more effective way. This year they concentrated on increased food production, increased animal production and gender and community development.

Key results for StepUp 3 households:

- ◆ 80% of households are growing vegetables to improve family nutrition.
- ◆ 44 goat shelters and 90 chicken houses are nearing completion. Since farmers now know the value of having livestock as a source of food and income, they are feeding their animals regularly and treating them well.
- ◆ 74% of households have been provided with pit latrine slabs on a cost share basis. 5% of households have completed construction of their pit latrine.
- ◆ 100% of households were given gender development training in the following areas: menstrual management; mother and child care; and the dangers of polygamous marriage.
- ◆ 23 students are receiving StepUp secondary school scholarships.
- ◆ 100% of households received training on the importance of saving and investments.
- ◆ Total savings across the households for the year are UGX 30,051,100 (£6,261).

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

Organisation for Community Action (OCA), Lira (continued)



Community entry: the community members of Okwerodot Parish pay specific attention to OCA's Programme Development Manager as she explains how StepUp works.

StepUp 4: Okwerodot Parish, Okwerodot Sub-County, Kole District

StepUp 4 was launched in April 2017 and has just completed its first year. Almost 4,000 people are participating in the programme. The families are making excellent progress and, as with StepUp 3, learning faster than those on previous StepUp programmes. This first year concentrated on initial set up of the programme, group formation and household objectives, leadership skills training, effective food production and improvement in sanitation.

Key results for StepUp 4 households:

- ◆ 60% of households are eating at least two meals a day. Before joining StepUp, 80% of households were eating once a day.
- ◆ 92% of households are growing vegetables to improve family nutrition.
- ◆ 300 households established kitchen gardens. Local vegetables are planted for consumption and excess sold for profit.
- ◆ 291 households have dug pit latrines, 3 households have completed the construction of their pit latrine.
- ◆ 427 households have dug and are using rubbish pits.
- ◆ 430 households have constructed dish drying racks.
- ◆ 324 households have fenced their homes with life fences.
- ◆ Nine students are receiving StepUp secondary school scholarships.
- ◆ Total savings across the households for the year are UGX 6,043,600 (£1,259).

StepUp 4 was assisted by a grant from Guernsey Overseas Aid.

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

Wessex Social Ventures (WSV)

£28,375

Last year IRT began a new partnership with Wessex Social Ventures (WSV) and established three micro-enterprises within the StepUp communities in Lira, northern Uganda. For two of the enterprises, 'Petal' (reusable sanitary towels) and 'Right Light' (solar lamps with phone charger), projects started in February 2017. 'Roots' (school sanitation and waste recycling) took a little longer to establish, due to delays in the school raising funds for their contribution, this was started at end of 2017.

Petal is implemented through setting up community owned micro-enterprises, which make and sell the sanitary towels at less than 10% of the cost of commercial alternatives. Alongside supplying sanitary towels, the entrepreneurs deliver free education on menstruation at schools, churches and community groups. WSV work with partners and the micro-enterprise entrepreneurs to find ways of educating the boys and men in the community as well, ultimately creating a universal understanding of a natural process. The education includes the importance of hygiene and the symptoms of common diseases.

Right Light entrepreneurs run businesses which rent solar lamps to their local communities. The rental price takes into consideration the financial accessibility of the poorest in the community, meaning on average the lamps are 50% of the price of running a Kerosene light. Kerosene is the jet fuel used in aeroplanes that even the aerospace industry is trying to move away from due to its toxicity. Yet this is the traditional and only affordable lighting option. Solar lighting offers a 100% clean, environmentally friendly solution, which is cheaper than kerosene. It provides a safe source of lighting with no fumes or risk of fire, as well as being a much brighter source, reducing the strain on the eyes.

Roots micro-enterprises builds bespoke EcoSan toilets which replace pit latrines therefore improving accessibility, cleanliness and longevity. The EcoSan toilets allow the conversion of human waste into 100% natural fertilizer by splitting the urine and faeces, then treating them with a curing process. The fertiliser is sold at around 20% of the cost of artificial or animal alternatives. A portion of this can be used on the school land to increase food production for the children or sold to generate a revenue for the school. Safe toilet facilities also allow schools previously warned or at risk of closure to stay open and provide school children with safe, permanent and discreet locations to meet a fundamental need.

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

Wessex Social Ventures (WSV) (continued)



Petal entrepreneurs after advising school girls on menstrual hygiene and the use of reusable sanitary towels. This has given the girls self-confidence, they are sharing their experiences and talking about menstruation without shame, unlike before.

Petal: Okwangole Parish

The Petal business started slowly. People showed a lot of interest in the product but said they couldn't afford to pay for the towels. This was mostly due to the drought and lack of profitable produce. However, conditions improved and they have starting earning from their harvests again, so this should no longer be the case.

- ◆ OCA received training from WSV and are fully supported whilst on the ground.
- ◆ Five entrepreneurs were chosen and trained on setting up their business, production of towels, sales and marketing strategies, mentoring and record keeping.
- ◆ The entrepreneurs have delivered menstrual health education to two different schools as well as market places. Every Friday they take their towels to the community's main local market to familiarise people with their product.
- ◆ Entrepreneurs have visited different StepUp groups, churches and other womens' groups in the communities to educate and market their product.
- ◆ They plan to reach other schools in local towns and talk to them about the sanitary towels, especially schools containing OCA scholarship students.
- ◆ A total of UGX 220,000 has been generated from the business with expenses coming to UGX 173,100. This leaves a gross profit of UGX 46,900.
- ◆ Price per pack: UGX 4,000 which is 16% lower than the cost of commercial towels (assuming on average women buy two packs of commercial towels per month and only need to buy one new pack of reusable towels every four months).

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

Wessex Social Ventures (WSV) (continued)



Right Light entrepreneurs with their solar lamps, charged and ready to rent out to individual households, as well as some schools.

Right Light: Okwangole Parish

Two Right Light enterprises were set up in Okwangole Parish, one in Aluti and the other in Ari. The Aluti enterprise has consistently grown from strength to strength, they have secured an agreement with a school to rent 10 lamps a day. The Ari enterprise started relatively strong but has struggled more recently. The solar lamps are also fitted with a mobile phone/radio charging option. The entrepreneurs decided they didn't want to rent their lamps at the markets because of trust issues but were happy to earn from phone charging.

- ◆ OCA received training from WSV and are fully supported whilst on the ground.
- ◆ Four entrepreneurs were chosen and trained on setting up their business, sales and marketing strategies, record keeping and lamp maintenance.
- ◆ Of the 57% that stated they would not rent solar lamps, 70% said it was because they believe it would be too expensive to rent daily. The issue of cost is easily overcome by pricing the lamps lower than kerosene.
- ◆ The use of solar lamps has enabled many students to improve their performance in school as they are able to complete their homework in the evenings.
- ◆ The farmers are also benefitting from using the solar lamps at night as they can work longer hours into the evening.
- ◆ A total of UGX 394,000 has been generated from the businesses with expenses coming to UGX 359,000. This leaves a gross profit of UGX 35,000.

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

Wessex Social Ventures (WSV) (continued)



Roots Project Entrepreneurs (l to r) Beatrice Akite, Obote George and Kiga Jasper, in front of the newly constructed EcoSan toilet at Adoma Primary School.

Roots Project

Adoma Primary School was the first school to have a newly constructed EcoSan toilet. There has been a noted improvement in school hygiene as a result of using the toilets and the school has saved on costs incurred from using the pit latrines.

- ◆ OCA received training from WSV and is fully supported whilst on the ground.
- ◆ Three entrepreneurs were chosen and trained on setting up their business, hygiene and sanitation education, waste conversion and fertiliser use, sales and marketing strategies, record keeping and toilet maintenance.
- ◆ Adoma Primary School is in Adagwoo Village, Okwangole Parish, Apala Sub-county, Alebtong District, northern Uganda.
- ◆ Construction of the EcoSan toilet block initially started in November 2017 and was finished and painted by February 2018.
- ◆ There are no reports regarding fertiliser sales yet, due to the prolonged drought, farmers would not want to buy the fertilisers and see them wasted. However, they are keen to buy and use the fertilisers during this second season, weather permitting.
- ◆ There are plans to construct two further EcoSan toilets. One at Thomas Eliot Nursery and Primary School located in Okaloapany Village, Okwangole Parish, Apala Sub-County, Alebtong District (July 2018). The second one at Telela Primary School located in Telela Village, Olaoilongo Parish, Apala Sub-County, Alebtong District (August 2018).

This project was assisted by grants from PayPal Gives and Zurich Community Trust.

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

StepUp Consultancy, West Nile Region

£23,645

Three months of consultancy based in Arua, West Nile, Uganda was provided by StepUp consultants Kenneth Rupiny and Priscila Ndezo.

The purpose of the consultancy was to provide support to OCA staff, develop training manuals for the StepUp programme, and research the implementation of a new OCA StepUp Programme in the West Nile region of Uganda. Training manuals have been created and refined.

The StepUp 1 programme in Nyogo and Ayiko Parishes, Oluvu Sub-county, Maracha District began on 1 April 2018.

Moyo Babies' Home, Moyo

Running costs £14,098

Moyo Babies' Home, located on the boarder 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) run the Home and have been providing excellent care 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 0 to 6 years old. There are 33 staff members caring for the childrens' every need.

IRT has supported the Sisters in running the Moyo Babies' Home for many years and this year we spent £9,051 on contributions to the Home's running costs. Our contributions have ensured the children receive nutritional meals, medicines, clothes and toys.

The Sisters and IRT recognise the importance of children growing up in a family environment, we continue to support the resettlement (adoption and fostering) programme. This year we contributed £1,073 towards the resettling costs for seven children.

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

Moyo Babies' Home, Moyo (continued)



Renovation project, phase three - the newly constructed flushing toilet block.

Renovation costs for phase III £2,640

The Home has undergone three phases of renovation in the past two years. The first and second phases of the project dealt with renovating and painting two different buildings and these were completed in March 2017. The third phase of renovation, the construction of a flushing toilet block, was completed this reporting year 2017/18.

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

In February 2018, IRT sent a volunteer from Accountants for International Development (AfID) to assist Moyo Babies' Home and Redeemer Children's Home to review the management structure, fulfil reporting requirements and to perform an internal audit. The volunteer spent a total of six weeks in Moyo, splitting time equally between the Homes. IRT funded this capacity building project for £1,334.

Redeemer Children's Home, Moyo

£18,024



Some of the children at the Redeemer Children's Home enjoying a drink.

Summary of Grants Made in 2017/18 (continued)

UGANDA (continued)

Redeemer Children's Home, Moyo (continued)

Redeemer Children's Home in Moyo provides around-the-clock care, clothing, food and shelter for children aged between 5 and 20 years old. The Sisters ensure the children attend school and they further support the older children in learning vocational trades. This makes it easier for them to find a job and support themselves upon leaving the Home. This year IRT contributed £6,407 to support higher education for 12 of the older children.

We have also spent £8,990 on supporting the running costs of the Home which currently cares for 95 children (62 girls and 33 boys). This figure contributes to the general costs of running the home, including food, clothing and toiletries.

For many years, IRT has supported the Home in developing income-generating programmes including: arable farming, keeping livestock (pigs and chickens), beekeeping and running a roadside shop. We will continue to work closely with Sister Pasqua to ensure the future of the Home without relying solely on IRT's support.

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.

Summary of Grants Made in 2017/18 (continued)

SOUTH SUDAN (continued)

Nzara Hospital, Nzara

£38,529

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. There is a special focus on paediatric care for children under five, maternal health, and people affected by Malaria, HIV, Tuberculosis, Leprosy and other life-threatening diseases and conditions.



One of the many children receiving an emergency blood transfusion. This treatment service was established with funding from IRT.

With IRT's support, Sister Laura runs the 66-bed paediatric ward. In 2017/18, approximately 15,000 of the 26,693 patients treated in the Outpatients department were children under five years old. A total of 5,300 of these children were admitted to the paediatric ward, mainly due to malaria often complicated by severe anaemia, typhoid and pneumonia. More increasingly some of these admissions are due to severe malnutrition; 450 children received treatment for this during the year.

The situation in South Sudan has deteriorated badly over the last year or so. Although Nzara remains relatively peaceful, the Sisters report of fighting, severe food shortages, lack of drugs and other consumables, rampant inflation and an inability to receive funds at local banks. Sister Laura is forced to go to Kampala to purchase drugs and medical supplies, and IRT transfers funding in USD to the hospital's account in Kampala.

Summary of Grants Made in 2017/18 (continued)

SOUTH SUDAN (continued)

Nzara Hospital, Nzara (continued)

IRT funded the emergency blood transfusion service. 136 patients have successfully received blood transfusions this year, 95 of these patients were children under five. We also funded three oxygen concentrators which proved vital to the hospital's needs and are used regularly to support patients with respiratory infections and 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 and qualifications. This year we supported the salaries of five work experience students, two registered nurses, four auxiliary nurses, two nursing students and three non-medical staff.

IRT provided funds totalling £27,905 to the Hospital this year and has agreed a further £10,624 to be paid following the receipt of delayed financial reports from the Hospital. This committed amount will be given to the Hospital in the 2018/19 financial year.

Rainbow HIV/AIDS Programme, Nzara

£12,553

Owing to recent violence in South Sudan, the number of people infected with HIV/AIDs has risen. 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). 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.

IRT funds the Rainbow Community project, run by the Comboni Missionary Sisters, which 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 739 adults (65% female and 35% male) and 435 children (49% female and 51% male). 33 new cases have been enrolled into the Rainbow HIV/AIDS programme; 27 were female and 6 were male. As the figures show, women and children remain extremely vulnerable.

The Sisters have noticed that the project members no longer hide themselves in shame but speak openly and have accepted their condition.

Summary of Grants Made in 2017/18 (continued)

SOUTH SUDAN (continued)

Primary School, Teachers' Salaries and Equipment, Nzara

£10,570

We support the Comboni Missionary Sisters in running the local primary school in Nzara. St Daniel Comboni Primary School currently has 1,381 pupils and 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 6 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 education for years One to Eight and St Daniel's in Nzara is one of them.

This year we supported the salaries for 37 teachers and 11 support staff. There is a new director and administrator for the school, Sister Margaret Wanja, who took over the administration from 1 April 2018.

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

£2,246

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

This year we supported secondary school fees for four South Sudanese aspirants (two in senior 3 and two in senior 4) and Sister Priscah Nimusiima who is in senior 3. We also provided vocational education support for Sister Victoria Ajio who is doing a course at the Ulrika Institute of Home Economics in Kisubi, Uganda.

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.

Comboni Hospital, Wau, South Sudan

£4,941

The Comboni Missionary Sisters run a hospital in Wau, South Sudan where they provide lifesaving treatment to mainly women and children who are in desperate need of medical treatment in the region. This year, IRT funded the cost of two nebulisers, two sonic aid foetal dopplers and two patient monitors.

Harpenden Developing World Group (DWG) at Our Lady of Lourdes Parish supported this entire project for the Comboni Hospital in Wau, South Sudan.

Summary of Grants Made in 2017/18 (continued)

JORDAN

Jordan currently hosts 1.4 million refugees, mainly from Syria, Iraq and Palestine. Syrian refugees now make up over 10% of the population of Jordan. A new study from CARE International reports that 82% of Syrian refugees in Jordan are living below the poverty line. The influx of refugees has put immense pressure on the country's resources and social services. While the border with Syria is now closed as a response to violent attacks against Jordanian officers, the refugees within the country remain reliant on humanitarian aid.

Medical Care to Syrian Refugees, Amman and Karak

£40,786

We have supported 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 support from IRT, the Italian Hospitals provide Syrian refugees with vital medical care, either free of charge or heavily subsidised (for those refugees who can pay a small proportion of their medical costs). The hospitals have seen an increased need as the Jordanian Government and international NGO's have cut funding to medical care for Syrian refugees.



Syrian children being cared for and treated at the Italian Hospital in Karak.

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 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.

Summary of Grants Made in 2017/18 (continued)

JORDAN (continued)

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

In addition to paying the treatment costs for 30 admitted patients (17 women and 13 children), we continued to help the Italian Hospital in Amman with their Milk Project. This provided formula milk to 197 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 mother is unable to breastfeed due to her own poor health.

In the past year, the hospital in Karak admitted 179 Syrian refugees, 68 of whom were children under the age of 14. Hot weather and poor housing facilities caused an influx of patients being treated for acute gastroenteritis and AMEBA (a disease that can cause dysentery, invasive extra intestinal problems and even death). Other children needed operations that could no longer be postponed (recurrent infected tonsillitis, inguinal hernia, abscess, etc).

This project was assisted by a grant from The James Tudor Foundation.

TANZANIA

Prosthetics Project, Tanzania

£10,719

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.

IRT, partnered with an independent inventor, is supporting 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 planned pilot project for 20 beneficiaries, based at the Tanzania Training Centre for Orthopaedic Technologists (TATCOT), has been carried out.

Summary of Grants Made in 2017/18 (continued)

TANZANIA (continued)

Prosthetics Project, Tanzania (continued)

Evaluating gait – One of the initial pilot project participants at Monduli Rehabilitation Centre, Arusha, during the follow-up visit.



The 20 participants, users of unilateral Transistibial prosthesis, were analysed from four selected regions; Kilimanjaro (Siha and Moshi Urban), Arusha (Arusha Urban and Ngorongoro), Manyara (Simanjiro, Manyara Urban and Babati) and Tanga (Tanga Urban).

- ◆ Selection of participants for the trial was completed by following the inclusive criteria below, as per the proposal, whereby patients were recruited in different centers by the Prosthetist in charge.
 - a) Unilateral Transtibial amputee.
 - b) Aged between 15-60 years.
 - c) Patients with no contractures or any stump complications.
 - d) Patients who can express themselves well and agreed to sign the consent form.
- ◆ The patients arrived at TATCOT on 20 September 2017 and were ready to be discharged by 27, 28, 29 September. The duration of stay seems lengthy, but patients needed time to learn how to use the new type of foot. Also, the estimated time for fabrication of one Transtibial prosthesis is between 5-7 days.

Summary of Grants Made in 2017/18 (continued)

TANZANIA (continued)

Prosthetics Project, Tanzania (continued)

- ◆ Patients were provided with accommodation, travel fare and all meals for the duration of their stay.
- ◆ Before discharge, each patient was given clear instructions on how to use and maintain their new prosthesis, and full contact details in case of any problems.
- ◆ All participants received a follow-up visit by two of the project researchers. This was carried out two months after initial fitting of the new prosthesis. The aim of the follow-up was to evaluate their living environment and to confirm they were still using their new prosthesis as instructed.
- ◆ The follow-up visit was positively received by all. Generally, participants were satisfied with the effectiveness of the DC3 foot.
- ◆ Participants were comfortable with the function of the DC3 foot, especially in walking and weight bearing. They reported back that the foot increased speed during walking, performed better when walking on uneven ground or up/down stairs and is lighter than their previous prosthesis.
- ◆ However, there were some challenges described by participants. Almost all the patients noted that the bulkiness of the foot restricted the style or type of shoe that could be worn. Female participants said they would prefer the prosthetic foot to include toes, this would give them the choice to wear simpler footwear.
- ◆ All participants are expected to return after six months for further evaluation and will be given a prepared questionnaire to complete.

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.

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: Nicola Longfield)
- ◆ Finance/Legal (Chair: Stephen Marshall; Vice-Chair: Robert McCrea)
- ◆ Policy/Strategy (Chair: Simon Matthews)
- ◆ Fundraising (Chair: Mairead King)
- ◆ Human Resources (HR) (Chair: Hannah Peech)
- ◆ Marketing/Communications (Chair: Charlotte Zamboni)

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.

How We Run the Charity (continued)

Board Committee Reports

Governance Committee

Five new Trustees joined the Board in June 2017 each of them bringing a diverse and valued experience.

The Chairman will be retiring later in 2018 and the succession planning process has begun with the relevant documents being circulated to the Board with a new Chairman being sought for late 2018 either from the existing Trustees or externally.

With the General Data Protection Regulation (GDPR) coming into effect in May 2018, a robust and thorough process was undertaken to ensure that all personal data held by the Trust was compliant with the new regulation.

The five year lease of 11 Heathfield Terrace expired on 3 September 2018 and a new five year lease until September 2023 has been agreed with the landlord.

The Good Governance Health Check is a valuable tool for the Trust 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.

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 and the Strategic Plan were discussed at every Board meeting during the year.

How We Run the Charity (continued)

Board Committee Reports (continued)

Policy Committee

The Policy and Strategy Committee met in January 2018. It reviewed its role and remit, to focus on three core areas:

- a) Refreshing the **Vision, Mission and Goals** of the charity;
- b) Creating a framework for major **Strategic Developments** that impact the direction and purpose of the IRT; and
- c) Regular review of **Risk Management** processes and issues.

a. **Vision, Mission and Goals**

It was felt to be timely to review the articulation of IRT's objectives, which will provide a framework against which to make strategic decisions as well as lead to a more compelling articulation of the charity's aims.

b. **Strategic Developments**

The Committee recommended the establishment of a clear, strategic framework against which project-specific goals and targets could be defined in terms of how they contribute to the overall mission. Decisions regarding new projects, funding and developments could then be more easily judged in terms of strategic fit against the overall mission.

c. **Risk Management**

The CEO maintains a risk register, which covers all potential areas of risk to IRT and is kept regularly updated. It identifies four key areas of risk, which are:

- i) Fraud
- ii) Theft
- iii) Fundraising
- iv) Physical security

The risk register is shared in advance of each Policy Committee meeting and reviewed. The Committee would also review specific areas of policy, for example, external-facing policies such as Data Protection, as well as more internally focused policies covered by the Staff Handbook.

Future areas identified for review included a review of the existing charity KPIs and their usage, as well as the changing nature of the IRT donor audience. It was also agreed to allocate funds to online safeguarding courses as well as develop a Donor Acceptance Policy.

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 CEO continued to work throughout the year on a refreshed fundraising strategy with a view to targeting a range of major donors, both institutional and corporate.

A key source of income was trusts and foundations, through which £111,416 was raised following applications for funding.

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 £318,708.

The Trust was also delighted to be notified of legacies amounting to £57,513 during 2017/18 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 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.

HR Committee

2017/18 was a year of change as the new Trustees joined the Board and took over chairmanship of several of the committees. With Kati-Maria Ikola (data management) and Fatima Khonat (fundraising and marketing) moving on to other charities, some restructuring of these roles took place before their replacements were recruited.

Elizabeth Kennedy began maternity leave in May and Andrea Longlade will cover for her while she is away. Sharon Hewins joined the charity in late Spring, working on fundraising on a part-time basis. After several years at IRT, Tracey Hilty will be leaving in September and will be replaced by Sharon. The Trustees thank Tracey for all she has done for IRT.

How We Run the Charity (continued)

Board Committee Reports (continued)

HR Committee (continued)

Two Trustees retired from the Board in 2018. Hannah Peech has moved to another part of the country and Steve Marshall, who has worked with IRT for the last eight years, has decided it is time to move on. We thank them both for their substantial contributions to the charity and wish them well for the future.

Marketing and Communications Committee

This is a new Committee and to date it has met to establish its remit and role and how it sits alongside the Policy and Strategy Committee. Any further development was hindered by the change in personnel but now that the new Fundraising Manager is in post the Committee can progress with work in this area. It was agreed that a priority exercise for the Committee should be the establishment of a clear brand positioning and a communications plan.

A priority project for the new Fundraising Manager will be the development of the new website and refining the brand identity alongside this. The Committee will support this activity in the coming months.

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 Current Trustees

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

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

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.

How We Run the Charity (continued)

Biographies of Trustees (continued)

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 McCrea – 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 previously led on strategic marketing for Pancreatic Cancer UK and is currently Marketing Director at Global Action Plan. She also served as a Trustee for Survivors UK for six years.

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.

Fundraising Statement

IRT's principal methods of fundraising encompass: appeals, applications to Trusts and Foundations, legacies, receiving donations from parishes and community groups, regular giving through standing orders, online donations, and the claiming of Gift Aid. The charity ensures that it does not send electronic marketing mail to any supporters who have not positively 'opted in', in compliance with GDPR.

The charity aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. The charity is registered with the Fundraising Regulator and adheres to the Code of Fundraising Practice. It applies best practice to protect supporters' details and never sells data; it never swaps data with other organisations and ensures that its communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2017/18, the charity received no complaints about its fundraising activities.

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

How We Run the Charity (continued)

Risk Management and Internal Control (continued)

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

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.

Thank you very much for your interest in and support of IRT.

Simon Whitfield

Chairman of the Board of Trustees

Approved by the Trustees on: 23 October 2018

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

Opinion

We have audited the financial statements of International Refugee Trust (the 'charitable company') for the year ended 31 March 2018 which comprise the statement of financial activities, the balance sheet, and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 2018 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ◆ the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ◆ the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial Statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions 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 Annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the Annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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 Annual report. We have nothing to report in respect of the following matters in relation to which 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' exemptions in preparing the Annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Buzzacott LLP

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

8 November 2018

Statement of Financial Activities Year to 31 March 2018

	Notes	General funds £	Restricted funds £	Total 2018 funds £	Total 2017 funds £
Income from:					
Donations and legacies	1	417,734	184,014	601,748	984,351
Interest	2	496	81	577	615
Total income		418,230	184,095	602,325	984,966
Expenditure on:					
Raising funds	3	142,142	—	142,142	105,526
Charitable activities					
. Relief and development	4	430,943	180,941	611,884	611,650
Total expenditure		573,085	180,941	754,026	717,176
Net (expenditure) income and net movement in funds	8	(154,855)	3,154	(151,701)	267,790
Reconciliation of funds:					
Balances brought forward at 1 April 2017		491,454	84,554	576,008	308,218
Balances carried forward at 31 March 2018		336,599	87,708	424,307	576,008

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 2018

	Notes	2018 £	2018 £	2017 £	2017 £
Fixed assets					
Tangible assets	11		5,476		2,508
Current assets					
Debtors	12	84,127		28,831	
Short term deposits		100,011		99,533	
Cash at bank and in hand		266,605		467,748	
		<u>450,743</u>		<u>596,112</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	(31,912)		(22,612)	
Net current assets			418,831		573,500
Total net assets			<u>424,307</u>		<u>576,008</u>
The funds of the charity:					
Income funds:					
Restricted funds	14	87,708		84,554	
Unrestricted funds					
. General funds		336,599		491,454	
	15	<u>424,307</u>		<u>576,008</u>	

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: 23 October 2018

Statement of Cash Flows Year to 31 March 2018

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(196,861)	347,846
Cash flows from investing activities:			
Interest received		577	615
Purchase of tangible fixed assets		(4,381)	(1,345)
Net cash used in investing activities		(3,804)	(730)
Change in cash and cash equivalents in the year		(200,665)	347,116
Cash and cash equivalents at 1 April 2017	B	567,281	220,165
Cash and cash equivalents at 31 March 2018	B	366,616	567,281

Notes to the statement of cash flows for the year to 31 March 2018.

A Reconciliation of net movement in funds to net cash (used in) provided by operating activities

	2018 £	2017 £
Net movement in funds (as per the statement of financial activities)	(151,701)	267,790
Adjustments for:		
Depreciation charge	1,413	1,049
Interest receivable	(577)	(615)
(Decrease) increase in debtors	(55,296)	97,309
Increase (decrease) in creditors	9,300	(17,687)
Net cash (used in) provided by operating activities	(196,861)	347,846

B Analysis of cash and cash equivalents

	2018 £	2017 £
Cash at bank and in hand	266,605	467,748
Short term deposits (less than three months)	100,011	99,533
Total cash and cash equivalents	366,616	567,281

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 2018, with comparative information provided in respect to 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

1 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Grants from Trusts	3,928	107,488	111,416	478,468
Donations				
. Appeals (including parishes)	242,182	76,526	318,708	401,602
. Other donations	114,111	—	114,111	111,014
	356,293	76,526	432,819	512,616
Legacies	57,513	—	57,513	(6,733)
2018 Total funds	417,734	184,014	601,748	984,351
2017 Total funds	793,174	191,177	984,351	

2 Interest receivable

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
2018 Total funds: Bank interest receivable	496	81	577	615
2017 Total funds	542	73	615	

3 Raising funds

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Advertising and marketing	52,049	—	52,049	25,412
Staff and related costs	73,342	—	73,342	63,008
Depreciation	509	—	509	396
Other	16,242	—	16,242	16,710
2018 Total funds	142,142	—	142,142	105,526
2017 Total funds	105,526	—	105,526	

4 Relief and development

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Grants payable (note 5)	213,789	180,941	394,730	408,491
Support of grant making activities (note 6)	217,154	—	217,154	203,159
2018 Total funds	430,943	180,941	611,884	611,650
2017 Total funds	386,230	225,420	611,650	

5 Grants payable

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

	2018 £	2017 £
UGANDA		
Operation of Redeemer Children's Home	8,990	8,722
Redeemer Children's Home, income-generating projects,	—	101
Redeemer Children's Home, vocational training,	6,407	4,614
Redeemer Children's Home, capacity support,	1,334	—
Redeemer Children's Home & Moyo Babies' Home, bee keeping	1,293	—
Operation of Moyo Babies' Home	9,051	6,977
Moyo Babies Home, building renovation	2,640	7,244
Moyo Babies' Home, child resettlement costs	1,073	—
Moyo Babies' Home, capacity support	1,334	—
Organisation for Community Action (OCA), StepUp	167,717	121,341
OCA, StepUp, vehicle	—	19,369
OCA, StepUp, scholarships	11,973	9,832
OCA, StepUp, water systems	5,279	21,971
OCA, StepUp, development of MEL system	84	2,457
OCA, StepUp, IT	—	11,367
OCA, StepUp, West Nile	23,645	31,461
OCA, StepUp, WSV social enterprises	28,375	12,266
OCA, StepUp, external consultancy and audit	2,645	—
Participatory Rural Development Agency, (PARUDA) StepUp	—	19,650
StepUp general	—	3,234
King of Kings School, education of IDP pupils	—	12
SOUTH SUDAN		
Sister Josephine Tresoldi projects with South Sudanese Sisters	2,246	2,930
Primary school teachers' salaries and equipment, Nzara	10,570	11,231
Emergency and development, Nzara	2,546	—
Rainbow HIV /AIDS programme, Nzara	12,553	10,762
Comboni Sisters' Hospital, Nzara	38,529	48,930
Wau hospital	4,941	—
TANZANIA		
Tanzania Prosthetics pilot project	10,719	8,520
JORDAN		
Syrian Refugees Healthcare at Italian Hospitals Amman	11,439	16,000
Syrian Refugees Healthcare at Italian Hospitals Karak	21,864	13,000
Syrian refugees milk project	7,483	9,000
THAI/BURMA BORDER		
Burmese refugee assistance around Mae Sot	—	7,500
	394,730	408,491

6 Support of grant making activities

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Travel costs	4,944	—	4,944	6,260
Staff and related costs	160,559	—	160,559	136,702
Depreciation	904	—	904	653
Telephone, stationery and computer costs	8,616	—	8,616	8,600
Office costs	16,636	—	16,636	18,081
Design and print costs	12,177	—	12,177	20,474
Accountancy and legal costs	3,548	—	3,548	2,991
Governance costs (note 7)	7,371	—	7,371	7,616
Other	2,399	—	2,399	1,782
2018 Total funds	217,154	—	217,154	203,159
2017 Total funds	203,159	—	203,159	

7 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Audit	6,840	—	6,840	7,020
Accountancy	394	—	394	332
Legal and professional	87	—	87	210
Other	50	—	50	54
2018 Total funds	7,371	—	7,371	7,616
2017 Total funds	7,616	—	7,616	

8 Net (expenditure) income and net movement in funds

This is stated after charging:

	Total 2018 £	Total 2017 £
Staff costs (note 9)	229,952	195,991
Auditor's remuneration (including VAT)		
. Statutory audit fees current year (note 7)	6,660	6,600
. Prior year under accrued (note 7)	180	420
Operating lease charges		
. Land and buildings (note 17)	18,500	18,500
Depreciation (note 11)	1,413	1,049

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

	2018 £	2017 £
Staff costs during the year were as follows:		
Wages and salaries	204,299	174,875
Social security costs	18,676	15,366
Pension contributions	6,977	5,750
	229,952	195,991

Staff costs per function were as follows:

	2018 £	2017 £
Raising funds	71,976	61,346
Charitable activities: Relief and development	157,976	134,645
	229,952	195,991

The average number of employees during the year was 6 (2017 – 5).

During the year, one employee earned between £60,001 and £70,000 (2017 – one employee) and £1,956 (2017 - £463) was paid in pension contributions for this employee.

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 and employer's pension contributions) of the key management personnel for the year was £77,019 (2017 - £74,298).

No trustees received any remuneration in respect of their services during the year (2017 - none).

No trustees were reimbursed for expenses incurred in the performance of their duties during the year (2017 - 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 £
Cost			
At 1 April 2017	5,806	4,469	10,275
Additions	1,970	2,411	4,381
Disposals	—	(1,968)	(1,968)
At 31 March 2018	7,776	4,912	12,688
Depreciation			
At 1 April 2017	4,628	3,139	7,767
Charge for the year	739	674	1,413
Disposals	—	(1,968)	(1,968)
At 31 March 2018	5,367	1,845	7,212
Net book values			
At 31 March 2018	2,409	3,067	5,476
At 31 March 2017	1,178	1,330	2,508

12 Debtors

	2018 £	2017 £
Prepayments	7,395	5,042
Taxation recoverable	6,321	4,634
Other debtors	5,311	7,257
Accrued income:		
. Legacies receivable	35,000	11,898
. Grants receivable	30,100	—
	84,127	28,831

13 Creditors: amounts falling due within one year

	2018 £	2017 £
Grant payable	10,624	—
Expense creditors	6,196	8,591
Social security and other taxes	6,617	5,235
Other creditors and accruals	8,475	8,786
	31,912	22,612

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 2017 £	Income £	Expenditure £	At 31 March 2018 £
UGANDA				
Redeemer Children's Home	—	605	(605)	—
Moyo Babies' Home	—	4,459	(4,459)	—
Redeemer Children's Home & Moyo Babies' Home, beekeeping, joint project	1,293	—	(1,293)	—
Organisation for Community Action (OCA), StepUp, Lira	—	18,137	(18,137)	—
OCA, StepUp4, Kole	—	38,098	(28,574)	9,524
OCA, StepUp, Scholarships and water development	1,382	7,497	(6,279)	2,600
OCA, StepUp, WSV, social enterprises	—	16,231	(16,231)	—
OCA, StepUp, production store	—	20,013	—	20,013
SOUTH SUDAN				
Support of Refugees, IDPs and Returnees	—	1,820	(1,096)	724
Comboni Sisters' Hospital, Nzara	—	37,757	(37,757)	—
Other Comboni Sisters' Projects, Nzara	6,756	8,045	(10,339)	4,462
Assistance for vulnerable returnees, Wau	9,513	5,024	(4,941)	9,596
Secondary School for Girls, Mupoi	18,180	23	—	18,203
JORDAN				
Italian Hospitals, Amman and Karak Syrian refugees	36,186	26,236	(40,786)	21,636
TANZANIA				
Tanzania Prosthetics Pilot project	10,444	—	(10,444)	—
THAILAND				
Burmese Refugees in Thailand	800	150	—	950
	84,554	184,095	(180,941)	87,708

Restricted funds held at 31 March 2018 are for use for the following purposes:

UGANDA

Organisation for Community Action, StepUp4

StepUp programme activity costs in the Kole district.

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.

Organisation for Community Action, StepUp, Production Store
Construction costs for a co-operative grain store in the StepUp 2 and 3 communities.

Support to Moyo Babies' and Redeemer Children's Homes
Assistance with running costs.

SOUTH SUDAN

Support of Refugees, IDPs and Returnees anywhere in South Sudan
In any of the Sisters' projects in the region (including Nzara Hospital, Rainbow HIV/AIDS project, and Nzara primary School).

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 and an associated milk project for new mothers.

TANZANIA

Pilot Project for High-Mobility/Low-Cost Lower Limb Prosthetics
20 beneficiaries trialling transformational prosthetics.

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 2018 £
Fund balances at 31 March 2018 are represented by:			
Tangible fixed assets	5,476	—	5,476
Current assets	363,035	87,708	450,743
Creditors: amounts falling due within one year	(31,912)	—	(31,912)
Total net assets	336,599	87,708	424,307

16 Grant commitments

At 31 March 2018 the charity was committed, subject to satisfactory reports and monitoring of progress, to fund the following projects out of existing funds and future income:

	2018 £	2017 £
UGANDA		
Operation of Redeemer Children's Home	21,740	16,798
Operation of Moyo Babies' Home	9,454	11,995
Moyo & Redeemer Homes joint income generation	—	1,293
StepUp programme, Organisation for Community Action, Lira	184,884	168,285
StepUp programme, Organisation for Community Action, West Nile	127,427	28,000
StepUp programme, External consultancy and audit	4,219	—
SOUTH SUDAN		
Training of South Sudanese Sisters	—	2,600
Primary school, Nzara	11,000	12,000
Sisters' hospital, Nzara	—	63,000
Rainbow AIDS volunteers, Nzara	16,000	13,606
Support of refugees, IDPs and returnees	—	2,394
Support of Sr Josephine Tresoldi projects	2,892	—
JORDAN		
Syrian refugees' healthcare	36,000	28,000
Syrian refugees' milk project	—	8,000
TANZANIA		
Tanzania prosthetics	—	10,438
	413,616	366,409

17 Operating lease commitments

At 31 March 2018, the charity had future minimum commitments under non-cancellable operating leases in respect to land and buildings as follows:

	2018 £	2017 £
Payments which are due:		
Within one year	20,250	18,500
Between 1 and 2 years	22,000	9,250
Between 2 and 5 years	66,000	—
More than 5 years	11,000	—
	119,250	27,750

18 Related party transactions

During the year, the charity received no donations (2017 - £877) from Trustees.

There were no other related party transactions which required disclosure in the year (2017 - none).