

**International  
Refugee  
Trust**



Rebuilding Lives Overseas

**Annual Report and Financial  
Statements**

31 March 2010

Company Limited by Guarantee  
Registration Number  
2405284 (England and Wales)

Charity Registration Number  
802450

## Contents

### Reports

|   |    |
|---|----|
| Legal and reference details of the charity, its trustees and advisers | 1  |
| Trustees' report  | 3  |
| Independent auditor's report  | 29 |

### Financial Statements

|                                   |    |
|-----------------------------------|----|
| Statement of financial activities | 31 |
| Balance sheet                     | 32 |
| Principal accounting policies     | 33 |
| Notes to the financial statements | 35 |

## Legal and reference details of the charity, its trustees and advisers

|  |  |
|--|--|
| <b>Trustees</b>                                    | Simon Whitfield - Chairman<br>Michael Hall<br>Christopher Muwanguzi (appointed June 2010)<br>Kate Power<br>Phillida Purvis MBE<br>Daniel Turton<br>Anna Twomey |
| <b>Secretary and Chief Executive Officer (CEO)</b> | Adrian Hatch   |
| <b>Registered office</b>                           | 303 Chiswick High Road<br>London<br>W4 4HH   |
| <b>Correspondence address</b>                      | PO Box 31452<br>Chiswick<br>London<br>W4 4JG   |
| <b>Telephone</b>                                   | 020 8994 9120  |
| <b>Facsimile</b>                                   | 020 8742 0315  |
| <b>email</b>                                       | info@irt.org.uk  |
| <b>Website</b>                                     | www.irt.org.uk   |
| <b>Company registration number</b>                 | 2405284 (England and Wales)  |
| <b>Charity registration number</b>                 | 802450   |
| <b>Auditors</b>                                    | Buzzacott LLP<br>12 New Fetter Lane<br>London<br>EC4A 1AG  |

## Legal and reference details of the charity, its trustees and advisers

### **Bankers**

HSBC Bank plc  
281 Chiswick High Road  
London  
W4 4HJ

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

West Bromwich Building Society  
374 High Street  
West Bromwich  
West Midlands  
B70 8LR

### **Solicitors**

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

The trustees present their report together with the financial statements of the International Refugee Trust (the Trust or IRT) for the year ended 31 March 2010.

This report, which serves as a directors' report for the purposes of company legislation, has been prepared in accordance with Part VI of the Charities Act 1993.

The financial statements have been prepared in accordance with the accounting policies set out on pages 33 and 34 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws and the requirements of Statement of Recommended Practice on "Accounting and Reporting by Charities" issued in March 2005.

### **Welcome and Thank You**

#### ***Welcome to the Annual Report of the International Refugee Trust for 2009/10, the year that IRT celebrated its 20<sup>th</sup> Anniversary.***

Last year we gave particularly heartfelt thanks to our wonderful supporters for their enormous generosity in very difficult financial times. We now renew our thanks for your continued generosity on the occasion of IRT's 20<sup>th</sup> anniversary. This has enabled IRT to increase the number of projects we fund and to offer invaluable aid to so many refugees and internally displaced people whose need is great. Without this tremendous support we could do very little and we, the trustees and staff of IRT, give you our sincere thanks for enabling us to continue this valuable work. By funding many small, locally run projects overseas, IRT helps rebuild lives and communities and gives hope to many who have lost their homes, their families and their futures.

As always, we welcome the hundreds of new donors who have so kindly sent money for projects over the last twelve months. We will make sure you are kept informed of all our activities and hope you will continue to support IRT.

The trustees also offer their admiration and warmest thanks to IRT's partner organisations around the world. These organisations, however small, are the power houses on the ground and are instrumental in changing people's lives. They turn the donations of our supporters into practical help for the refugees for whom they care and we are fortunate indeed to have found so many dedicated people with whom to work.

This year we would like to draw attention in particular to the work of the Comboni Missionary Sisters in Africa, who are responsible for a number of projects that we support. In dozens of places, these extraordinary women devote their lives to the care and welfare of the displaced, the sick, the starving and the victims of conflict. They undertake the provision of food, shelter, healthcare and education and offer their love and support to many thousands for as long as it is required. IRT is privileged to be able to work with them.

**Welcome and Thank You** (continued)

In order to work with all our partners we are entirely dependent on the generosity of individual donors, charitable trusts, parishes, schools and other institutions and we thank every one of them for their financial support and their commitment to the work of IRT during the last year.

This Annual Report summarises, in some detail, all the activities of IRT in the year 2009/10. Apart from the annual accounts, it covers the aims of IRT, the projects we support and the way the charity functions. It also gives information about the Board of trustees and the committees where much of the Board's work is done. Should you wish for any more information, please visit our website: [irt.org.uk](http://irt.org.uk) or contact our office in Chiswick.

**Our Vision**

Our vision is that refugees and internally displaced people (IDP) overseas will have the help they need not only to survive the trauma of today, but also to rebuild their lives for the future.

**Our Mission**

Our mission is to support small, well-defined projects, which tackle real problems with practical solutions, helping particularly the most vulnerable and often forgotten refugees, such as women, children and the elderly. These projects address their immediate needs, such as health care, but also help them build for the future with education and income generation schemes.

**Our Aim**

Our aim is to support a range of projects that help refugees regardless of nationality or religion. We aim to work in partnership with projects, sharing skills, encouraging good governance and providing funds. We are prepared to commit to projects over a number of years so that they have the financial security to develop and we will support them with close communication, including regular visits from our CEO. We aim to make many projects self-sustaining, so that in the long term they will prosper independently. Equally, we aim to communicate closely with donors so that they are fully informed about the projects and the individuals they are helping.

When setting the charity's aims and planning the work of the charity for the year, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

### **Our Structure**

IRT has one office, in Chiswick, West London, where we employ four members of staff: our CEO Adrian Hatch, Elizabeth Garland, Programme Development Officer, Marijn van de Geer, Fundraising Administrator and Rosalind Wild, Administrator. All the projects supported by IRT are overseas and the majority of them are managed by Missionary Sisters, who are among IRT's project partners. As IRT has no overseas base, all fundraising, project support and communication with projects and donors is dealt with by the UK office. IRT is overseen by a Board of Trustees members of which all offer their services on a voluntary basis.

With the exception of Christopher Muwanguzi who was appointed in June 2010, all of the trustees noted on page 1 of this report served throughout the financial year. No other trustees were appointed or resigned during this period.

### **Our Activities**

#### ***Grant making policies***

The Trust remains committed to supporting a small number of projects, each carrying out vital work in troubled areas around the world. A balance is maintained between projects that require long-term funding and those that require funds for capital purchases such as construction, equipment, medication or educational material. The Trust, in particular the Projects Committee, monitors the use made by projects of any funds granted, to ensure proper use is made of the monies.

#### ***Project support***

We carefully assess applications for project funding. Once funding is approved by the IRT Trustees a project partnership agreement is drawn up and signed by both IRT and the organisation implementing the project. The agreement clearly specifies the scope and expected outcomes of each project together with a detailed budget and reporting requirements. The IRT Chief Executive will endeavour to visit all projects at least once every 12 - 18 months.

#### ***Income generation***

IRT has a broad range of income streams which help to give the organisation financial stability. We produce three appeals each year which are sent to all our donors. Each one gives detailed information about our current projects. To acquire new donors we put inserts in the press and approach parishes directly. We make applications to all kinds of grant making bodies including companies. We receive legacy bequests and a number of individuals either hold or participate in events to raise money for IRT. We also ensure that we maximise the amount of Gift Aid we are eligible to claim from HM Revenue and Customs.

## **Our Activities** (continued)

### ***Donor support***

We like to establish close contact with donors through written and telephone communication. Our annual newsletter, sent out in July, updates donors on all the projects and fundraising activities in the last 12 months. As an offshoot of donor support, we aim to inform and educate people about our projects overseas and the situation of refugees in those countries. We visit parishes, schools and community groups to speak to them about our work, providing further information on our website:- [www.irt.org.uk](http://www.irt.org.uk)

### **Report on the Year**

2009/10 was a highly successful year for IRT, especially in light of the global recession. Revenue from voluntary income rose by £63,000 over the previous year, expenditure on projects increased by £96,000 and the cost of income generation fell by over £4,500. There was another substantial increase in funds received from charitable trusts, a further increase in the number of individual donors and those donating by standing order.

Adrian Hatch, Chief Executive of IRT, visited most of the Trust's projects in Africa during the year and identified a number of new projects and partner organisations with whom IRT has been able to begin work. Outside Africa, Elizabeth Garland identified a local, community-based organisation for internally displaced people in the outskirts of Bogotá in Colombia, South America, and we were able to raise funds to renovate their community centre and purchase equipment for their bread making training scheme. This is the first time that we have worked in South America and we expect to undertake further support for this community in the future. Details of this and other projects are outlined in the report on projects below.

All trustees and staff welcomed new trustee, Christopher Muwanguzi, who joined the Board in June 2010. Chris's knowledge of his home country of Uganda and his experience in the charity sector will be of significant value and we are delighted he has agreed to become a trustee.

The Board decided in 2009 that it should undertake a review of its own structure and activities and this was duly carried out. The review concluded, among other things, that, as a result of IRT's growth over the last few years, there was a need to formalise IRT's decision making structure by appointing a Board Chairman. A detailed role description was agreed as well as a process for election. The new Chairman, Simon Whitfield, was elected during 2010 and one of his first jobs will be to re-structure the committee system and set up a new committee, responsible for Policy. Each trustee, other than the Chairman of the Board, will now chair one committee, be responsible for that committee's activities and for reporting these back to the main Board.

### **Report on the Year (continued)**

It was agreed also that from now on trustees should serve a maximum of twelve years on the Board and a timetable was put in place for existing trustees to stand down, based on their length of service to date. Mike Hall and Simon Whitfield can remain trustees for eight more years, Anna Twomey, Kate Power and Phillida Purvis ten years and Daniel Turton and Christopher Muwanguzi twelve years.

The Business Plan was completed during the year and a review will be carried out in September 2010. The Business Plan works in tandem with the Strategic Plan, which will also be reviewed later in the year.

The trustees have long felt that the IRT logo did not successfully convey the mission, aims or nature of the charity and, after several attempts, have finally selected a replacement that they feel properly represents the Trust and reflects the nature of its work. This can be seen on the front page of this report.

Elizabeth Garland's role within IRT was changed in early 2010 and she is now Programme Development Officer, responsible for making major grant applications and for managing particular projects. Marijn van de Geer has joined the team as Fundraising Administrator having previously undertaken voluntary work for the Trust; we warmly welcome her to IRT.

### **CEO's report**

This report focuses primarily on the progress made in implementing the main targets from the organisation's business and strategic plans in the last year. It is not an exhaustive review but it does cover the main points.

Both plans continue to be blueprints for all staff and trustees to follow to ensure the stability and success of IRT and, in particular, to ensure that the projects we support are effective in achieving their aims.

***AIM1: From 2009 onwards, identify and adopt a minimum of four new projects per annum, two of which will be with new partner organisations.***

Potential new partner organisations and projects are identified on field trips by the CEO and Programme Development Officer and through formal applications made through the IRT website.

As in the past, all new partner organisations and their projects are very carefully vetted against strict criteria. From an organisation being identified as a suitable recipient of funding, to funding being released, can take many months but we believe this cautious and thorough approach ensures the project has a far greater impact.

While IRT is open to applications from reputable overseas organisations working to benefit those who are refugees and/or displaced persons we are increasingly concentrating our efforts on projects that help those returning to their homeland to rebuild their lives.

**CEO's report** (continued)

We aim to ensure that these projects are relevant to each community, focus on developing life skills and self sufficiency and have a finite timescale.

We are currently supporting, for example, projects that promote social enterprise, give women more of a voice in the community and improve living standards through better sanitation.

***AIM2: Continue to increase net funds available to support projects by 10% per annum***

Even though the UK economy is still fragile, IRT has seen continued solid growth in income. In late 2009, Elizabeth Garland took on the role of Programme Development Officer (PDO). While part of her role will be to help partner organisations develop new projects, she will also apply to large grant making bodies such as Comic Relief, the Big Lottery Fund and the British Government's overseas aid department (DfID) with suitable projects.

IRT also makes specific appeals that go to IRT donors, churches and schools and applications to smaller grant making trusts and foundations by the CEO. However, if IRT is to continue to increase net funds available to support projects by 10% per annum then we need to have sufficient new projects.

***AIM3: Continual review and evolution of monitoring and evaluation systems for projects and partner organisations***

IRT has a robust system for monitoring and evaluating the projects it supports. Partner organisations are required to sign project funding agreements with IRT and these clearly stipulate when narrative reports are required by IRT. The CEO and PDO also inspect all projects on the ground either every 12 or 18 months depending on the type of project.

IRT continually reviews the way it monitors and evaluates projects. In 2010 the CEO will begin to set more specific outcome targets and formalise reporting to the Projects Committee on project and partner performance.

Therefore, in 2010 the CEO will develop a straightforward system to report back to the Projects Committee on project and partner performance.

**CEO's report** (continued)

***AIM4: Personnel Strategy***

IRT has very strong management systems which enable a small and dedicated team to manage and fundraise for the organisation effectively. IRT now has a full time CEO and Programme Development Officer and part-time office Administrator and Fundraising Administrator. The Fundraising Administrator role is filled by Marijn van de Geer. She carries out all donation entry on the database, maintains the website, manages the small gifts programme and is currently developing a fundraising and development education programme for primary schools. If the latter proves to be successful it may be possible to increase the number of days she works.

***AIM5: Targets for the CEO***

As in the previous year the trustees set a number of targets for the CEO to achieve over each year. The main targets for 2010/11 are as follows:

- ◆ Review and update the Business Plan with the trustees
- ◆ Adjust the criteria for new projects both within and beyond East Africa and seek projects that are designed to become self sustainable
- ◆ Set targets for most IRT supported projects by applying SMART principles (specific, measurable, achievable, realistic and time bound)
- ◆ Develop a viable strategy for targeting schools
- ◆ Prioritise the research and development of working with and fundraising through corporate partners
- ◆ Instigate a schedule for a review of the Strategic Plan in early 2011 and the Business Plan in the summer of 2011.

Cash flow spreadsheets were developed in 2008 to monitor, on a monthly basis, unrestricted and combined restricted and unrestricted cash flow. This analysis has gradually evolved over the past 18 months and now forms an important part of the CEO's and trustees' tools to manage IRT's finances.

## Projects 2009/10

### *Uganda*

#### *Comboni Samaritans Education Project, Gulu*

(The Comboni Samaritans of Gulu are a locally registered organisation, mentored by the Comboni Missionary Sisters).



A class in progress at Pawel Ayiga Primary School. Both the classroom building and the benches were funded by IRT.

This project, by far the largest supported by IRT during the year, serves the remotest villages of the districts of Gulu and Amuru, which were severely damaged during the Lord's Resistance Army rebel conflict and where little infrastructure remained for people returning from the internally displaced people's camps. The aim is to rebuild and reopen six primary schools in the area by 2011 and this was the second year of the project. During the year we donated £11,046 to fund the construction of classroom buildings, latrines, staff accommodation and benches. By the end of this second year of the project eighteen classrooms, sixty latrines and two accommodation blocks for teachers had been built at five schools, and 358 school benches (sufficient to seat 1,432 children) had been constructed locally. This money also financed running the project office and a vehicle for travelling between villages.

Our thanks go to Kindermissionswerk, and the Peter Stebbings Memorial Charity, among other trusts, who contributed to this project so generously.

#### *Comboni Samaritans Health Project, Gulu*

We spent £9,371 during the year on an overhaul and running costs of the ambulance to allow the Comboni Samaritans to transport sick people from their homes in outlying areas to Lacor hospital in Gulu.

**Projects 2009/10** (continued)

**Uganda** (continued)

*Comboni Samaritans Education Project, Gulu (continued)*



The Comboni Samaritans' ambulance is well used and covers many miles over rough terrain.

*Comboni Samaritans, Strategic Plan, Gulu*

The Comboni Samaritans were established in 1992. Since then they have grown and responded to the many needs of the local people. They decided that it was time to have a full debate of their on-going strategy. At a cost of £2,816 IRT funded the three day meeting at which 40 board members, staff, volunteers and beneficiaries came together to plan the way forward.

*Redeemer Children's Home*

The Children's Home, run by the Sacred Heart Sisters, is a refuge for children whose parents have been killed by war or disease in Southern Sudan and Northern Uganda. There are 93 children in the home attending primary and secondary education. The oldest children attend vocational training.

This year we spent £19,430 on running costs, a marginal increase on the previous year. This figure includes food, clothing and education costs. The income from the Home's income-generating activities is now being put towards the Home's running costs. Costs of everything in the area are increasing, which accounts for IRT's level of support continuing at previous levels and without which the Home would be in serious hardship.

£2,710 was spent on a major overhaul of the home's vehicle, which is vital for bringing supplies in and taking agricultural produce to market. £3,240 was spent on vocational training for 11 older children in order that they can earn their living once they have left the Home. Skills learnt included teacher training, business and building. £2,858 was spent on 12 high capacity, long-life solar batteries for the Home's solar power supply.

**Projects 2009/10 (continued)**

***Uganda (continued)***

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

Sr. Pasqua, the energetic and talented director of the home, continued to drive forward the initiatives to help the home towards self sufficiency. The number of crops under cultivation and their yields increased. The children all do some work in the fields, but the Home now employs some seasonal staff as well. This year £5,136 was spent on seeds, tools and labour costs. The piggery building, previously a flimsy and inadequate structure, has been replaced and six new pigs purchased, all for a cost of £7,632.



Sr. Pasqua, the director the Redeemer Children's Home, in the Home's sorghum field.



Some of the children picking groundnuts in their spare time. Such is the growth in production that some seasonal workers are now employed.

***Moyo Babies' Home***

Also run by the Sacred Heart Sisters, this is the only refuge for orphaned and refugee babies and toddlers in the area. It now looks after 60 infants and this year we spent £15,705 on running costs. The home's major achievement during the year was the completion of the rebuilding of the lay care assistants' accommodation building. Work started on this last year and a further payment of £10,537 was made this year. The care assistants are absolutely vital to the smooth running of the home and we are pleased that we have been able to ensure this great improvement in their living conditions.

**Projects 2009/10 (continued)**

***Uganda (continued)***

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



The front of the renovated care assistants' accommodation building. Facilities inside are much improved, with plumbed-in toilet and washing

***Amuru Agricultural Project, near Gulu***

This was the third year that IRT has supported this project so that it could expand further. It is overseen by Fr. David Kolo and its beneficiaries are people who have returned home from the IDP camps. We spent £11,046 on the purchase of more oxen, ploughs, yokes, seeds and the supervisor's wages. The project continues to be of great benefit to the people round Amuru, who are growing their own food as well as making an income by selling the surplus.



The oxen bought last year have grown and are very healthy. The project now has 88 oxen which have helped 396 families to plough 882 acres. Between them the families have produced over 40 tons of food, some for their own consumption and some to sell.

**Projects 2009/10** (continued)

**Uganda** (continued)

*Obaya Community Association, Agroforestry, Lira*

This association, run by returnees for returnees, is promoting the establishment of strong and sustainable livelihood activities with particular emphasis on cooperative development and skills training. It has set up a bee-keeping project and a citrus fruit tree growing project. IRT paid £8,361 over the year. This paid for: the training of 60 of the association's members, three improved type bee hives per member plus catcher boxes and protective clothing, twenty citrus tree seedlings per member and the costs of four part-time staff.



A member of the association attends to one of the bee hives. There is substantial demand in Uganda for honey.

*King of Kings Secondary School, refugee pupils, Iganga*

This year we paid £6,474 to cover the education and board and lodging costs for 2009 and 2010 of 12 refugee pupils. We also paid £192 for seeds, tools and a fence to go round a small plot of land on which they are growing vegetables, to provide them with pocket money.

*Skills training for Sudanese people, Kampala*

It is vital for the re-building of southern Sudan that there is a supply of skilled workers. Comboni Missionary Sister, Sr. Josephine Tresoldi, continues to organise skills training in Uganda for Sudanese sisters and lay people who will use these skills when they return to Sudan. In Uganda we paid £695 for the first of two years' business training for a young Sudanese lay woman and £2,221 for two Sisters, one for her second year of nursery school teacher training and the other for her first year of a degree in education.

*Missionary Sisters of the Blessed Virgin Mary*

Sr. Josephine Tresoldi continues to mentor this Sudanese congregation of Sisters, which now has four communities in Sudan as well as its base in Kampala. IRT funded the Sisters' General Assembly at a cost of £720 and paid £1,000 for a new photocopier at the Kampala base.

**Projects 2009/10** (continued)

**Uganda** (continued)

**Missionary Sisters of the Blessed Virgin Mary** (continued)



Adrian Hatch with the Sisters of Mary outside their house in Yambio, Southern Sudan.

**Northern Sudan**

**St Mary's Maternity Hospital, Khartoum**

For some years IRT has subsidised the care of Southern Sudanese IDP mothers and babies at this hospital. Many of the IDPs are now returning home, but some still remain in the camps outside Khartoum. This year we paid £8,736 towards these care costs as well purchasing a cautery and vacuum extractor.

**Southern Sudan**

**HIV/AIDS project, Yambio**

The Christian Brothers continue their work with people affected by HIV/AIDS. The number of affected people increases as the number of people returning to the town increases. During the year we paid £7,872 for the salaries of two counsellors and their counselling training. We also paid £5,904 for sewing equipment and materials in order that people could come together at the Brothers' centre to make items to sell, in order to gain some income.

**Projects 2009/10** (continued)

***Southern Sudan*** (continued)

*HIV/AIDS project, Yambio* (continued)



Threading one of the sewing machines funded by IRT for the income generating sewing group.

*Sisters of Mary Kindergarten, Yambio*

This year we contributed £1,081 to the salaries of four staff and for the painting of the internal classroom walls with a gloss, oil-based paint, which enables the walls to be cleaned more easily.

*Zande Cultural Association Workshops, Yambio and Nzara*

This association, which is overseen by Sr. Josephine Tresoldi, organises HIV/AIDS prevention workshops for the community. This year we funded two workshops costing £4,208, one in Yambio and one in Nzara, each attended by 300 people.

*Women's Centre, Nzara*

This local centre is overseen by the Comboni Sisters and is where women come together for education and mutual support and where they can learn skills for income-generation. This year we financed the salaries of a trainer, two watchmen, a cook, the bursar, the chairlady and assistant chairlady for £2,058 and paid £8,000 for the completion of rooms to accommodate visiting facilitators. Other visitors to the town also use the rooms, which provides income for the centre.

*Primary School, Nzara*

Run by the Comboni Sisters, this is a school for 800 children. Again this year we made up the shortfall in teachers' salaries, which cost £5,630.

**Projects 2009/10** (continued)

***Southern Sudan*** (continued)

*Emergency Aid for Congolese refugees near Nzara*

The rebel group, the Lord's Resistance Army (LRA), has moved its activities from Northern Uganda to the part of the Democratic Republic of Congo which borders Southern Sudan. They continue to terrorise the local population and cause great suffering. Many of the people have fled across the border to the area in and around Nzara. During 2009 the LRA also started attacking villages within Southern Sudan, causing people there to flee into the town of Nzara as well, where they could be better protected.

The Comboni Sisters have done, and continue to do, a great deal to assist these people and we are glad that we have been able to help, with a contribution of £13,041. In order that the people do not have to rely on food aid and because it is apparent that they will not be able to go home in the short term, the Sisters saw the need for the people to be able to grow their own food. The local government donated some land and IRT has paid £6,681 for a water borehole to be drilled and £7,895 for seeds and tools.



The Women's Centre in Nzara is also serving as a place where newly arrived refugees can gather to obtain advice and essential supplies.

*St Daniel Comboni Hospital, Wau*

During the year the Comboni Sisters were able to get back the Catholic Hospital founded by them many years ago but which was commandeered by the military during the civil war. The military left the buildings and equipment in a shocking state and, piece by piece, the Sisters will renovate it. They started during the year with the Outpatients Department and we contributed £33,765 for the renovation of the building and purchase of equipment. The hospital has now been renamed the St Daniel Comboni Hospital, after the founder of the congregation.

**Projects 2009/10** (continued)

***Southern Sudan*** (continued)

*Primary schools, Wau*

The Catholic Diocese of Wau runs four primary schools in the area. We spent £15,000 on school fees, uniforms and staff salaries.

*Home for the blind, Wau*

We paid £8,270 for extra food as well as medicines and equipment for the blind people living there.

***Eritrea***

*Assistance for IDPs*

In earlier years we assisted people who were forced to leave their homes near the country's border with Ethiopia on account of the war between the two countries. The Eritrean government last year made all the people return to their former homes and now allow only very restricted access to them by aid agencies. The Comboni Sisters have a presence among them and we were able to send them £5,000 to distribute in small tranches to the most needy.

The £27,606 of restricted funding held at 31 March 2010 for Eritrea will be spent in 2010/11 on fuel-efficient stoves via the agency, Vita.

***Jordan***

*Italian Hospitals, Amman and Karak*

These hospitals serve their local communities, which include many Iraqi and Palestinian refugees. This year we once again funded patient care costs, £16,000 at the hospital in Amman and £10,000 at the hospital in Karak. The Amman hospital is now run by the Dominican Sisters of the Presentation, and the Comboni Sisters continue to run the Karak hospital.

**Projects 2009/10** (continued)

*Jordan* (continued)

*Italian Hospitals, Amman and Karak* (continued)



A Comboni Sister at the Italian Hospital in Karak treats a young Iraqi refugee while her mother looks on.

*Arab Episcopal School*

This is a primary school for blind and partially sighted children, many of whom are Palestinian refugees. Once again we funded the salaries of teachers of Braille (who are themselves blind) – two teachers at a cost of £4,204.

***Burmese Refugees in Thailand***

IRT supports Burmese ethnic minority groups forced from their homes by the Burmese regime into Thailand. The people helped in these two projects are particularly disadvantaged because the Thai government does not recognise them as refugees, which means they have no status, protection or rights.

*Outreach to the Shan*

The Jesuit Refugee Service runs three orphanages, a primary school and medical outreach programme. This year we contributed £27,500 to support their work.

**Projects 2009/10 (continued)**

***Burmese Refugees in Thailand (continued)***

***Outreach to the Shan (continued)***



Shan children at the primary school.

***Mae Sot project***

This project is run by the Jesuit Refugee Service for refugees in and around the town of Mae Sot. We contributed £27,000 to food, counselling, healthcare, and assistance at the immigration detention centre.

***Colombia***

***IDPs' income generation through bread making, Bogota***

Colombia has the second highest number of IDPs in the world after Sudan.

In accordance with our stated aim of seeking new projects operated by new partners, we began funding this project in Colombia. In last year's report we stated that CIGARRA in Bogota had a project to renovate a day care centre and provide income generating training and activities. We had made this funding conditional on our securing at least part of the budget required from grant making foundations. Following the receipt of a generous grant of £8,200 from the Zurich Community Trust, this amount was donated to the project for renovation of the day care centre building and for bread making equipment.

## **Projects 2009/10 (continued)**

### ***Pakistan***

#### *IDPs near Peshawar*

We donated £2,000 to the Mill Hill Fathers' project for people who have had to leave their homes in the Swat Valley because of fighting between the Pakistani Army and the Taliban. This was a one-off donation.

## **Financial Review**

### ***Income Generation***

Although the global recession threatened the success of income generation for IRT and many other charities, we were amazed that total income from grants and donations rose by £63,000 to reach £651,381, a major achievement as no legacies were received. Levels of donation from individuals remained high and numbers of donations increased; the Trust received £300,487 during the year. 616 supporters now donate by standing order, although gift aid dropped slightly to £51,028 over the previous year.

The number of applications to charitable trusts rose again and £199,998 was raised from these sources, a huge increase of £69,000 over 2008/9. Revenue from parishes was extremely high at just under £83,000 while schools generated over £17,000.

The cost of income generation fell by £4,684 to £93,105. As in previous years, this figure includes insert printing and costs, a proportion of salaries, publishing, printing and distribution of appeals, advertising, visits to schools and parishes and a proportion of overheads.

The Trust continues to expand its supporter base and to develop its range of income generating activities. The trustees are, again, extremely grateful for the generosity of all IRT's supporters who have contributed so much towards the welfare of the refugees, IDPs and returnees that we help.

### ***Charitable expenditure***

A total of £449,723 was given directly to projects; although this is an increase of over £95,000 over 2008/9, part of this sum was allocated to projects last year but could not be forwarded. The number of projects supported rose to 31 and, of these, 11 were new, including initiatives in Colombia and Pakistan. The charity holds over to 2010/11 restricted funds of £125,212, that are committed to 13 existing projects.

In addition to direct expenditure on projects, £126,389 was spent on project support, a small increase of £944. This included visits to projects, proportions of salaries and overheads, the annual newsletter, travel and accountancy.

## **Financial Review** (continued)

### ***Financial overview (continued)***

The statement of financial activities set out on page 31 shows total incoming resources for the year of £651,901. Total expenditure rose to £675,045 with £5,828 being spent on governance and £93,105 on income generation.

The proportions of expenditure, as defined in the SORP guidelines, were:

|                       |       |
|-----------------------|-------|
| Charitable Activities | 85.3% |
| Income generation     | 13.8% |
| Governance            | 0.9%  |

Expenditure was broadly in line with budget, although some specific activities cost more than estimated, notably travel and printing. Staff salaries increased as we employed an additional person while investment over budget was also made in the database and computer equipment.

The trustees aim to maintain free reserves equal to approximately three months of expenditure of unrestricted funds, to enable the charity to cover any temporary shortfalls in incoming resources owing to the timing of specific appeals or donations.

The trustees are extremely careful to observe best practice when timing the making of payments to projects. The result is that timing of payments can be quite fluid as it can sometimes be damaging to send money to a project before it is required. Indeed, the expertise of a well-run charity can be reflected in the quality of decisions taken on these matters.

Consequently, the financial position of the Trust remains strong going into 2010/11. Of the £185,946 carried forward, £125,212 of restricted funds is already allocated to specific projects and £60,734 is free reserves. As of 31 March 2010, the charity is already committed in 2010/11 to funding projects to the value of £192,668.

### **Grant making policies**

The Trust remains committed to serving a small number of projects, each carrying out vital work in troubled areas around the world. A balance is maintained between projects that require long-term funding and those that require funds for capital purchases such as equipment, medication or educational material. The Trust, in particular the Projects Committee, monitors the use made by projects of any funds granted, to ensure proper use is made of the monies.

### **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.

The governing body of the charity is the Board of Trustees, which comprised 6 members during the year and meets four times a year. The Board reviews strategy and performance annually with the Chief Executive and also works through a committee structure that is outlined below.

### ***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.

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

**Simon Whitfield** has been a Trustee of IRT since 2001 and was elected Chairman in 2010. Formerly a theatre director, he has been Managing Director of his own conference organising company since the mid-eighties when it began as a two-man operation. The company is now one of the leading conference and exhibition organisers in the medical and healthcare sector, specialising in primary care and with many healthcare charity clients. Simon has brought to IRT a wealth of experience in the management of small businesses, marketing, financial planning and human resources. He is married with two children and lives in Oxfordshire; he is a parent governor of Lord Williams's School in Thame.

**Mike Hall** has worked in the airline industry for over 30 years, most recently as a special advisor to foreign airlines operating into the UK. His experience includes work in HR, strategy, alliances and Government affairs. Mike has an English degree from UEA, studied Industrial Relations at LSE and attended Harvard's Senior Management Programme.

**Governance** (continued)

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

**Christopher Muwanguzi** joined the IRT Board in June 2010. He has worked in East, Central and Southern Africa where he developed media tools for public health with UNICEF and Straight Talk Foundation. In 2002 he moved to London to pursue a Masters Degree in Multimedia Production while also working for the BBC on Network Africa, producing and presenting Focus on Africa. He moved into the charity sector in 2003 when he joined African Child and worked as a project coordinator for their youth service. Since 2004 he has worked for Coram Children's Charity, one of England's oldest charities.

Whilst at Coram Chris has been involved in developing innovative projects that engage young people at risk. Most recently he has been involved in supporting various Boroughs across London to develop inclusive practices and approaches to engaging men and fathers to enable them to make a positive contribution to their children's lives. As a Ugandan, he is an active member of the Uganda Diaspora Organisation in London.

**Kate Power** is the European Community Relations Manager for Gap UK responsible for their grant making portfolio and active employee engagement programmes. Prior to this new role she had been Head of Marketing & PR for BBC Children in Need, a position she held for six years. Before her career change into the 'third sector' she had a successful career as a filmmaker, working on many single films in the UK and abroad and also on many popular and ground breaking television series. She has long had a keen interest in improving the lives of people in need since her early teens. She lives with her family in West London where she is an active member of the community, currently serving as a school governor and having previously served as a Mayoress.

**Phillida Purvis MBE** is Founder and Director of Links Japan which promotes sharing and joint projects between civil society organizations in the UK and Japan, Phillida has been a trustee of IRT since 2004. She is also a Trustee of Lattitude Global Volunteering, arranging volunteering placements for young people around the world; Trustee and Executive Director of Japan Arena, and trustee of the Kobokan, a settlement house in Japan. She is also a member of the International Advisory Board of Global Links Initiative; Secretary to the International Friendship and Reconciliation Trust; and Advisor to Linking Japan, promoting Japanese community links with East Africa. Before establishing Links Japan, Phillida was Deputy Director of the Daiwa Anglo-Japanese Foundation, after working in Tokyo and Singapore for the Diplomatic Service.

**Daniel Turton** joined the IRT board in March 2008. After graduating in international law he spent six years working with refugees in Kosovo, Ethiopia and Darfur, first with the United Nations High Commission for Refugees and then with the International Rescue Committee. He is now back in the UK, while he trains to be a doctor.

## **Governance** (continued)

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

**Anna Twomey** joined IRT in 2004. She has been a secondary school English and Drama teacher for ten years. In addition to being an IRT trustee, she is also on the management committee of a charity delivering foundation skills tutoring to young offenders at the Feltham Young Offender Institution. Previously she worked for BBC radio as a production assistant, researcher and reporter. She recently completed her Masters degree in Victorian Studies and is now researching her PhD.

### ***How the Board functions***

#### *Committees*

The Board has established the following sub-committees:

- ◆ Finance
- ◆ Projects
- ◆ Fundraising
- ◆ Human Resources
- ◆ Governance
- ◆ Policy (established in July 2010)

These committees meet between Board meetings as often as deemed necessary by the committee members and the Chief Executive. They are also available to advise and support the Chief Executive when needed.

**The Finance Committee** oversees the financial aspects of the Trust ensuring short and long-term viability as well as compliance with relevant regulations. It reviews the monthly financial statements and the annual budget, and provides recommendations to the Board on issues including staff salaries and benefits, financial procedures and financial reporting formats. It is also responsible for the Trustees' annual report and overseeing the annual financial audit. The Finance Committee meets as necessary, normally at least every three months.

**The Projects Committee** reviews new project proposals and approves those to be supported by IRT. When assessing new projects, the Committee places particular emphasis on whether they fall within IRT's stated aims and objectives and whether they are appropriate in the context of the IRT's existing projects and the work of other agencies. The Projects Committee takes the lead on monitoring and evaluation of IRT funded projects to ensure value for money, transparency and, where appropriate, sustainability.

**Governance** (continued)

***How the Board functions*** (continued)

*Committees* (continued)

**The Fundraising Committee** helps develop, with the CEO and staff, and oversees and supports the implementation of, the fundraising strategy; it reviews the strategy and assesses its effectiveness on a regular basis, helps research and identify potential new sources of income and is actively involved, where appropriate, in asking for funding from potential funders.

**The Human Resources Committee** supports the CEO in all matters surrounding staff and employment. Working with the Finance Committee, it negotiates and approves salaries and also agrees job descriptions and employment procedures. This Committee conducts an annual review of the CEO's performance and sets the

CEO annual targets. It also takes the lead in the event of a new CEO being required.

**The Governance Committee** supports the CEO in ensuring that the charity meets the governance requirements of the law and the regulators and that the Board, and the trustees individually, contribute sufficiently diverse skills, experience and commitment in the performance of their roles for the charity to meet its objectives and to observe good practice. It also ensures the effectiveness of the Board's sub-committees.

**The Policy Committee** will work with the CEO in establishing medium and long term goals for the charity. Referring to the Board as necessary, it will determine the directions in which IRT will develop and the roles IRT takes on within the countries in which the charity has projects. It will also determine the extent to which IRT should develop its educational work. In the event of IRT having to take a position on a particular issue, it will support the CEO in establishing the appropriate stance. The Policy Committee will also support the CEO in developing strategy proposals, in line with agreed policy, for debate by the Board at biennial strategy planning meetings.

*Appointment of new trustees*

Potential trustees submit their CVs and meet with the Chief Executive and staff before attending an interview with the existing trustees. 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.

**Governance** (continued)

***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 trustees' 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 incoming resources and application of resources, including 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 the Statement of Recommended Practice (Accounting and Reporting by Charities) (the Charities' SORP)
- ◆ 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records, that disclose with reasonable accuracy at any time the financial position of the charity 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 charity 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 auditors are unaware
- ◆ the trustee has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

**Governance** (continued)

***Statement of trustees' responsibilities*** (continued)

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.

Signed on behalf of the trustees:

Simon Whitfield

Chairman of the Board of Trustees

Approved by the trustees on: 7 September 2010



Rebuilding Lives Overseas

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

We have audited the financial statements of International Refugee Trust for the year ended 31 March 2010 which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes. The financial statements have been prepared under the accounting policies set out therein.

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

### **Respective responsibilities of trustees and auditors**

The trustees are also the directors of the company for the purposes of company law. Their responsibilities for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the statement of trustees' responsibilities contained within the trustees' report.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the trustees' annual report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read other information contained in the annual report, and consider whether it is consistent with the audited financial statements. This other information comprises only the trustees' report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In our opinion:

- ◆ the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- ◆ the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- ◆ the financial statements have been prepared in accordance with the Companies Act 2006; and
- ◆ the information given in the trustees' annual report is consistent with the financial statements.

Amanda Francis, Senior Statutory Auditor  
for and on behalf of Buzzacott LLP, Statutory Auditor  
12 New Fetter Lane  
London  
EC4A 1AG

17 September 2010

## Statement of financial activities Year to 31 March 2010

|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | Total 2010 funds<br>£ | Total 2009 funds<br>£ |
|--|-------|-------------------------|-----------------------|-----------------------|-----------------------|
| <b>Income and expenditure</b>                              |       |                         |                       |                       |                       |
| <b>Incoming resources</b>                                  |       |                         |                       |                       |                       |
| Incoming resources from generated funds                    |       |                         |                       |                       |                       |
| . Voluntary income   | 1     | 304,600                 | 346,781               | <b>651,381</b>        | 588,162               |
| . Interest   |       | 159                     | 191                   | <b>350</b>            | 5,183                 |
| . Other incoming resources                                 |       | 170                     | —                     | <b>170</b>            | —                     |
| <b>Total incoming resources</b>                            |       | <b>304,929</b>          | <b>346,972</b>        | <b>651,901</b>        | <b>593,345</b>        |
| <b>Resources expended</b>                                  |       |                         |                       |                       |                       |
| Cost of generating funds                                   |       |                         |                       |                       |                       |
| . Cost of generating voluntary income                      | 2     | 93,105                  | —                     | <b>93,105</b>         | 97,789                |
| Charitable activities                                      |       |                         |                       |                       |                       |
| . Relief and development                                   | 3     | 254,380                 | 321,732               | <b>576,112</b>        | 480,117               |
| Governance costs   | 6     | 5,828                   | —                     | <b>5,828</b>          | 7,813                 |
| <b>Total resources expended</b>                            |       | <b>353,313</b>          | <b>321,732</b>        | <b>675,045</b>        | <b>585,719</b>        |
| <b>Net movement in funds i.e. net income (expenditure)</b> | 7     | <b>(48,384)</b>         | <b>25,240</b>         | <b>(23,144)</b>       | <b>7,626</b>          |
| <b>Balances brought forward at 1 April 2009</b>            |       | <b>109,118</b>          | <b>99,972</b>         | <b>209,090</b>        | <b>201,464</b>        |
| <b>Balances carried forward at 31 March 2010</b>           |       | <b>60,734</b>           | <b>125,212</b>        | <b>185,946</b>        | <b>209,090</b>        |

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

The charity has no recognised gains and losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented.

There is no difference between the net movement in funds shown above and the historical cost equivalent.

**Balance sheet** 31 March 2010

|   | Notes | 2010<br>£       | 2010<br>£      | 2009<br>£ | 2009<br>£ |
|---|-------|-----------------|----------------|-----------|-----------|
| <b>Fixed assets</b>                                   |       |                 |                |           |           |
| Tangible assets                                       | 11    |                 | <b>2,477</b>   |           | 1,054     |
| <b>Current assets</b>                                 |       |                 |                |           |           |
| Debtors   | 12    | <b>8,847</b>    |                | 10,833    |           |
| Short term deposits                                   |       | <b>50,584</b>   |                | 50,579    |           |
| Cash at bank and in hand                              |       | <b>143,938</b>  |                | 158,184   |           |
|   |       | <b>203,369</b>  |                | 219,596   |           |
| <b>Creditors:</b> amounts falling due within one year | 13    | <b>(19,900)</b> |                | (11,560)  |           |
| <b>Net current assets</b>                             |       |                 | <b>183,469</b> |           | 208,036   |
| <b>Total net assets</b>                               |       |                 | <b>185,946</b> |           | 209,090   |
| <b>Represented by:</b>                                |       |                 |                |           |           |
| <b>Funds and reserves</b>                             |       |                 |                |           |           |
| Income funds:   |       |                 |                |           |           |
| Restricted funds                                      | 14    |                 | <b>125,212</b> |           | 99,972    |
| Unrestricted funds                                    |       |                 |                |           |           |
| . General funds                                       |       |                 | <b>60,734</b>  |           | 109,118   |
|   |       |                 | <b>185,946</b> |           | 209,090   |

Approved by the trustees of International Refugee Trust (Company Registration No. 2405284 (England and Wales))  
and signed on their behalf by:

Simon Whitfield

Chairman of the Board of Trustees

Approved on: 7 September 2010

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Companies Act 2006. Applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Statement of Recommended Practice “Accounting and Reporting by Charities” (SORP 2005) have been followed in these financial statements.

**Incoming resources**

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Grants from government and other agencies have been included as income from activities in furtherance of the charity’s objectives where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use, for example monies for core funding.

Legacies are included in the statement of financial activities when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

**Resources expended and the basis of apportioning costs**

Expenditure is included in the statement of financial activities when incurred and includes any attributable VAT which cannot be recovered.

Resources expended comprise the following:

- a. The cost of generating voluntary income includes the salaries, direct costs and overheads associated with generating donated income.
- b. The costs associated with the charitable activities of relief and development. These costs comprise grants payable and the indirect costs supporting the grant making activities.
  - i. 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 related 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 meet certain conditions before the grant is released, or where the commitment will be met out of future income, are not accrued for but are noted as financial commitments in the notes to the financial statements.

**Resources expended and the basis of apportioning costs** (continued)

- ii. Costs in support of grant making activities represent indirect charitable expenditure. In order to carry out the primary purposes of the charity in the areas of relief and development it is necessary to monitor the use and effectiveness of grant payments, liaise with grant recipients and provide support in the form of personnel, financial procedures, provision of office services and equipment, and a suitable working environment.
- c. Governance costs comprise the costs of general management and finance which are directly attributable to the management of the charity's organisational procedures and the necessary legal procedures for compliance with statutory requirements.

Certain expenses are apportioned between the above classifications, principally on the basis of time spent by employees of the charity on specific areas of work.

**Cash flow**

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

**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.

**Fund accounting**

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

Designated funds comprise monies set aside out of unrestricted funds and designated for specific purposes by the trustees.

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

## 1 Voluntary income

|                                | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2010<br>£ | Total<br>2009<br>£ |
|--------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Grants from Trusts             | 800                        | 199,198                  | <b>199,998</b>     | 130,674            |
| Donations                      |                            |                          |                    |                    |
| . Appeals (including parishes) | 204,108                    | 147,583                  | <b>351,691</b>     | 318,485            |
| . Other donations              | 99,692                     | —                        | <b>99,692</b>      | 101,003            |
|                                | 303,800                    | 147,583                  | <b>451,383</b>     | 419,488            |
| Legacies                       | —                          | —                        | —                  | 38,000             |
|                                | 304,600                    | 346,781                  | <b>651,381</b>     | 588,162            |

Grants from Trusts include:

### 2009

- ◆ £8,000 from The Peter Stebbings Memorial Charity for the construction of 12 latrine stances at Oruka Primary School, part of the Primary Education Project of the Comboni Samaritans of Gulu.

### 2010

- ◆ Two amounts from Kindermissionswerk
  - £23,113 to build a block of three classrooms at Pawel Ayiga Primary School, also part of the Primary Education Project of the Comboni Samaritans of Gulu.
  - £1,482 towards running costs at the Redeemer Children's Home.

## 2 Cost of generating voluntary income

|                           | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2010<br>£ | Total<br>2009<br>£ |
|---------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Advertising and marketing | 43,377                     | —                        | <b>43,377</b>      | 44,373             |
| Staff and related costs   | 36,973                     | —                        | <b>36,973</b>      | 41,921             |
| Depreciation              | 331                        | —                        | <b>331</b>         | 553                |
| Other                     | 12,424                     | —                        | <b>12,424</b>      | 10,942             |
|                           | 93,105                     | —                        | <b>93,105</b>      | 97,789             |

## 3 Relief and development

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2010<br>£ | Total<br>2009<br>£ |
|---|----------------------------|--------------------------|--------------------|--------------------|
| Grants payable (note 4)                     | 127,991                    | 321,732                  | <b>449,723</b>     | 354,672            |
| Support of grant making activities (note 5) | 126,389                    | —                        | <b>126,389</b>     | 125,445            |
|   | 254,380                    | 321,732                  | <b>576,112</b>     | 480,117            |

#### 4 Grants payable

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

|  | 2010<br>£ | 2009<br>£ |
|--|-----------|-----------|
| <b>UGANDA</b>  |           |           |
| Operation of Redeemer Children's Home                                  | 24,998    | 22,921    |
| Building costs and furnishing of Redeemer Children's Home              | —         | 6,880     |
| Income-generating projects, Redeemer Children's Home                   | 12,768    | 1,804     |
| Vocational training, Redeemer Children's Home                          | 3,240     | —         |
| Operation of Moyo Babies' Home   | 15,705    | 16,464    |
| Rebuilding Care Assistants' accommodation, Moyo Babies' Home           | 10,537    | 15,890    |
| Comboni Samaritans, orphans and health projects                        | 9,371     | 7,362     |
| Comboni Samaritans, education project costs                            | 111,534   | 89,532    |
| Comboni Samaritans education project, income-generating projects       | —         | 23,032    |
| Comboni Samaritans strategic plan                                      | 2,816     | —         |
| Equipment and training, Amuru agricultural project                     | 11,046    | 16,631    |
| Obaya Community Association, agroforestry project                      | 8,361     | —         |
| King of Kings School, education of IDP pupils                          | 6,666     | —         |
| Education of Sisters of Mary to teach or nurse                         | 4,636     | 4,127     |
| Skills training before repatriation of young Sudanese living in Uganda | —         | 1,843     |
| <b>SUDAN</b>   |           |           |
| Kindergarten construction and teachers' salaries, Yambio               | 1,081     | 1,458     |
| HIV/Aids project meeting hall construction and equipment, Yambio       | —         | 5,867     |
| HIV/Aids project costs, Yambio   | 13,776    | —         |
| Girls' hostel food and sewing machines, Yambio                         | —         | 709       |
| Primary school teachers' salaries and uniforms, Nzara                  | 5,630     | 3,277     |
| Primary school classroom renovation, Nzara                             | —         | 9,612     |
| Women's centre training hall construction and staff incentives, Nzara  | 10,058    | 10,515    |
| Emergency relief for Congolese refugees, Nzara                         | 13,041    | 12,390    |
| Development projects for Congolese refugees, Nzara                     | 14,576    | —         |
| Primary school support and feeding programme, Wau                      | 15,000    | 10,000    |
| Home for the blind, food, renovation and beds, Wau                     | 8,270     | 12,653    |
| Hospital development, Wau  | 33,765    | —         |
| St Mary's Hospital patient care costs, Khartoum                        | 8,736     | 5,000     |
| Nursing training Comboni Missionary Sisters                            | —         | 1,894     |
| HIV workshops for Sudanese returnees from the Zande tribe              | 4,208     | 4,184     |
| St Monica Women's Association, Pajok Payam                             | —         | 1,102     |
| Moru-Kodo grain mill maintenance, Maridi                               | —         | 862       |
| <b>ERITREA</b>   |           |           |
| IDP Assistance   | 5,000     | —         |
| <b>JORDAN</b>  |           |           |
| Patient care costs Italian Hospital, Amman                             | 16,000    | 20,000    |
| Arab Episcopal School for education of blind children, Irbid           | 4,204     | 8,663     |
| Patient care costs Italian Hospital, Karak                             | 10,000    | —         |
| <b>THAI/BURMA BORDER</b>   |           |           |
| Food, education and shelter for Shan refugees                          | 27,500    | 20,000    |
| Burmese refugee assistance around Mae Sot                              | 27,000    | 20,000    |
| <b>COLOMBIA</b>  |           |           |
| Bread making project, Bogota   | 8,200     | —         |
| <b>PAKISTAN</b>  |           |           |
| Emergency relief for Pakistani IDPs                                    | 2,000     | —         |

Notes to the financial statements 31 March 2010

|  |                |         |
|--|----------------|---------|
|  | <b>449,723</b> | 354,672 |
|--|----------------|---------|

**5 Support of grant making activities**

|  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2010<br>£ | Total<br>2009<br>£ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| Travel costs                             | 6,524                      | —                        | <b>6,524</b>       | 6,001              |
| Staff and related costs                  | 82,421                     | —                        | <b>82,421</b>      | 84,566             |
| Depreciation                             | 589                        | —                        | <b>589</b>         | 983                |
| Telephone, stationery and computer costs | 8,328                      | —                        | <b>8,328</b>       | 5,704              |
| Office costs                             | 10,728                     | —                        | <b>10,728</b>      | 10,789             |
| Design and print costs                   | 11,526                     | —                        | <b>11,526</b>      | 12,762             |
| Accountancy and legal costs              | 4,068                      | —                        | <b>4,068</b>       | 3,177              |
| Other                                    | 2,205                      | —                        | <b>2,205</b>       | 1,463              |
|  | 126,389                    | —                        | <b>126,389</b>     | 125,445            |

**6 Governance costs**

|                        | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2010<br>£ | Total<br>2009<br>£ |
|------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Audit                  | 5,331                      | —                        | <b>5,331</b>       | 5,000              |
| Accountancy            | 452                        | —                        | <b>452</b>         | 353                |
| Legal and professional | 15                         | —                        | <b>15</b>          | 2,424              |
| Other                  | 30                         | —                        | <b>30</b>          | 36                 |
|                        | 5,828                      | —                        | <b>5,828</b>       | 7,813              |

**7 Net movement in funds i.e. net (expenditure) income**

|  | Total<br>2010<br>£ | Total<br>2009<br>£ |
|--|--------------------|--------------------|
| This is stated after charging:         |                    |                    |
| Staff costs (note 8)                   | <b>114,113</b>     | 117,309            |
| Auditors' remuneration (including VAT) |                    |                    |
| · Statutory audit fees                 | <b>5,331</b>       | 5,000              |
| · Other services                       | —                  | 1,580              |
| Operating lease charges                |                    |                    |
| · Land and buildings                   | <b>12,500</b>      | 12,500             |
| Depreciation (note 11)                 | <b>920</b>         | 1,536              |
|  | <b>132,864</b>     | 147,925            |

## 8 Staff costs and trustees' remuneration

|  | 2010<br>£      | 2009<br>£      |
|--|----------------|----------------|
| Staff costs during the year were as follows: |                |                |
| Wages and salaries                           | 103,412        | 106,145        |
| Social security costs                        | 10,701         | 11,164         |
|  | <b>114,113</b> | <b>117,309</b> |

Staff costs per function were as follows:

|   | 2010<br>£      | 2009<br>£      |
|---|----------------|----------------|
| Generating voluntary income                   | 35,717         | 36,717         |
| Charitable activities: Relief and development | 78,396         | 80,592         |
|   | <b>114,113</b> | <b>117,309</b> |

|   | 2010        | 2009 |
|---|-------------|------|
| The average number of employees during the year was | <b>3.25</b> | 3.5  |

No employees earned £60,000 per annum or more (including taxable benefits) during the year (2009 – none).

No trustees received any remuneration in respect of their services during the year (2009 - none).

No trustees were reimbursed for expenses incurred in the performance of their duties during the year (2009 - none).

## 9 Taxation

International Refugee Trust is a registered charity and, therefore, is 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.

## 10 Donations in kind

Assets and services donated to the charity during the year have not been included in the statement of financial activities as the cost of quantifying them is not thought to be commensurate with their value and, in the case of services, would not reflect their true value to the charity.

## 11 Tangible fixed assets

|                        | Computer<br>equipment<br>£ | Office<br>equipment<br>£ | Total<br>£     |
|------------------------|----------------------------|--------------------------|----------------|
| <b>Cost</b>            |                            |                          |                |
| At 1 April 2009        | 3,553                      | —                        | <b>3,553</b>   |
| Additions              | 375                        | 1,968                    | <b>2,343</b>   |
| Disposals              | (1,407)                    | —                        | <b>(1,407)</b> |
| At 31 March 2010       | <b>2,521</b>               | <b>1,968</b>             | <b>4,489</b>   |
| <b>Depreciation</b>    |                            |                          |                |
| At 1 April 2009        | 2,499                      | —                        | <b>2,499</b>   |
| Disposals              | (1,407)                    | —                        | <b>(1,407)</b> |
| Charge for the year    | 510                        | 410                      | <b>920</b>     |
| At 31 March 2010       | <b>1,602</b>               | <b>410</b>               | <b>2,012</b>   |
| <b>Net book values</b> |                            |                          |                |
| At 31 March 2010       | 919                        | 1,558                    | <b>2,477</b>   |
| At 31 March 2009       | 1,054                      | —                        | <b>1,054</b>   |

## 12 Debtors

|                      | 2010<br>£    | 2009<br>£ |
|----------------------|--------------|-----------|
| Prepayments          | <b>6,099</b> | 5,822     |
| Taxation recoverable | <b>2,748</b> | 5,011     |
|                      | <b>8,847</b> | 10,833    |

## 13 Creditors: amounts falling due within one year

|                                 | 2010<br>£     | 2009<br>£ |
|---------------------------------|---------------|-----------|
| Expense creditors               | <b>10,311</b> | 2,340     |
| Social security and other taxes | <b>3,164</b>  | 3,095     |
| Other creditors and accruals    | <b>6,425</b>  | 6,125     |
|                                 | <b>19,900</b> | 11,560    |

#### 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<br>1 April<br>2009<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At<br>31 March<br>2010<br>£ |
|---|----------------------------|----------------------------|----------------------------|-----------------------------|
| Redeemer Children's Home, Uganda  | 4,826                      | 34,439                     | 29,777                     | <b>9,488</b>                |
| Moyo Babies' Home, Uganda   | 6,996                      | 12,452                     | 18,196                     | <b>1,252</b>                |
| Comboni Samaritans, Gulu, Uganda  | 23,402                     | 119,627                    | 120,650                    | <b>22,379</b>               |
| Community Agriculture Project, Amuru, Uganda                            | —                          | 10,574                     | 10,574                     | —                           |
| King of Kings School, IDP Education, Uganda                             | —                          | 10,604                     | 6,666                      | <b>3,938</b>                |
| Obaya Community Association, Lira, Uganda                               | —                          | 1,500                      | 500                        | <b>1,000</b>                |
| IDP Assistance, Eritrea   | 32,606                     | 56                         | 5,000                      | <b>27,662</b>               |
| IDP Camps Medical Outreach, Khartoum, Sudan                             | 8,910                      | —                          | 8,538                      | <b>372</b>                  |
| Women's Centre, Nzara, Sudan  | 1,294                      | —                          | 1,294                      | —                           |
| Primary School Support, Nzara, Sudan                                    | 488                        | 4,038                      | 4,038                      | <b>488</b>                  |
| Emergency Relief for Congolese Refugees and Sudanese IDPs, Nzara, Sudan | 5,790                      | 46,939                     | 42,181                     | <b>10,548</b>               |
| Hospital Development and Nurse Training, Wau, Sudan                     | 1,417                      | 45,315                     | 33,765                     | <b>12,967</b>               |
| Primary School Support, Wau, Sudan                                      | 3,731                      | 4,000                      | 7,731                      | —                           |
| Home for the Blind, Wau, Sudan  | 9,383                      | 10                         | 8,270                      | <b>1,123</b>                |
| Support of Refugees, IDPs and Returnees, Southern Sudan                 | 372                        | 44,974                     | 12,860                     | <b>32,486</b>               |
| Burmese Refugees in Thailand  | 433                        | 2,413                      | 2,846                      | —                           |
| Cigarra Bread Making Project, Bogota, Colombia                          | —                          | 8,388                      | 8,200                      | <b>188</b>                  |
| Other funds   | 324                        | 1,643                      | 646                        | <b>1,321</b>                |
|   | <b>99,972</b>              | <b>346,972</b>             | <b>321,732</b>             | <b>125,212</b>              |

Significant restricted funds are for use for the following purposes:

*Redeemer Children's Home, Uganda*

Towards the running costs of the home and income-generating enterprises.

*Moyo Babies' Home, Uganda*

Towards the running costs of the home and rebuilding of the care assistants' accommodation.

*Comboni Samaritan, Gulu, Uganda.*

Towards funding primary education and associated income-generating projects.

**Notes to the financial statements** 31 March 2010

**14 Restricted funds** (continued)

*Community Agriculture Project, Amuru, Uganda*

To provide agricultural equipment and training for people returning to their villages.

*King of Kings School, IDP Education, Uganda*

Education of 12 IDP pupils.

*Obaya Community Association, Lira, Uganda*

Training and equipment for returnees' income generation through agroforestry.

*IDP Assistance, Eritrea*

Support for people returning to their homes near the Eritrea/Ethiopia border.

*IDP Camps Medical Outreach, Khartoum, Sudan*

Toward the costs of medical outreach programme in IDP camps near Khartoum, Sudan.

*Women's Centre, Nzara, Sudan*

Towards building costs and staff incentives.

*Primary School Support, Nzara, Sudan*

Towards classroom renovation and staff incentives.

*Emergency Relief for Congolese Refugees and Sundaneze IDPs, Nzara, Sudan*

Assistance for refugees, IDPs and returnees in the area.

*Hospital Development and Nurse Training, Wau, Sudan*

Renovation of hospital and nurse training

*Primary School Support, Wau, Sudan*

To provide school fees, text books and uniform for returnee children.

*Home for the Blind, Wau, Sudan*

Towards the renovation of the building, new equipment and food.

*Support of Refugees, IDPs and Returnees, Southern Sudan*

In any of the Sisters' projects in the region.

*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.

*Cigarra Bread Making Project, Bogota, Colombia*

Building renovation and skills training for IDPs

### 15 Analysis of net assets between funds

|  | General<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2010<br>£ |
|--|-----------------------|--------------------------|--------------------|
| <b>Fund balances at 31 March 2010</b>          |                       |                          |                    |
| <b>are represented by:</b>                     |                       |                          |                    |
| Tangible fixed assets                          | 2,477                 | —                        | <b>2,477</b>       |
| Current assets                                 | 78,157                | 125,212                  | <b>203,369</b>     |
| Creditors: amounts falling due within one year | (19,900)              | —                        | <b>(19,900)</b>    |
| <b>Total net assets</b>                        | <b>60,734</b>         | <b>125,212</b>           | <b>185,946</b>     |

### 16 Grant commitments

At 31 March 2010, the charity was committed, subject to satisfactory reports and monitoring of progress, to fund the following projects out of existing funds and future income:

|   | 2010<br>£      | 2009<br>£ |
|---|----------------|-----------|
| Operation of Redeemer Children's Home, Uganda                               | <b>18,240</b>  | 20,000    |
| Operation of Moyo Babies' Home, Uganda                                      | <b>17,500</b>  | 17,000    |
| Rebuilding Care Assistants' accommodation, Moyo Babies' Home, Uganda        | —              | 16,000    |
| Italian Hospitals, Amman and Karak, Jordan                                  | <b>18,000</b>  | 26,000    |
| Arab-Episcopal School, Irbid, Jordan  | —              | 8,500     |
| Jesuit Refugee Service, Thai/Burma Border                                   | <b>13,000</b>  | 54,000    |
| Fuel-efficient stoves, Eritrea  | <b>27,000</b>  | —         |
| Primary school support, Wau, Sudan  | —              | 15,000    |
| Home for the Blind, Wau, Sudan  | —              | 8,636     |
| Christian Brothers HIV programme, Yambio, Sudan                             | <b>12,000</b>  | 15,000    |
| Comboni Samaritans health and education projects, Gulu, Uganda              | <b>69,524</b>  | 68,000    |
| IDP pupils' education costs, King of Kings Secondary School, Iganga, Uganda | <b>3,934</b>   | —         |
| Bread making project, Bogota, Colombia                                      | <b>5,670</b>   | —         |
| Primary school support, Nzara, Sudan  | <b>7,800</b>   | 9,424     |
| Women's Centre, Nzara, Sudan  | —              | 10,000    |
| Zande Cultural Association HIV/Aids workshop, Sudan                         | —              | 5,000     |
| Teacher training of Sudanese Sister   | —              | 1,000     |
|   | <b>192,668</b> | 273,560   |

## 17 Lease commitments

### *Operating leases*

At 31 March 2010, the charity had annual commitments under non-cancellable operating leases in respect of land and buildings as follows:

|                                | 2010<br>£ | 2009<br>£ |
|--------------------------------|-----------|-----------|
| Operating leases which expire: |           |           |
| Within 1 year                  | 9,375     | —         |
| Between 1 and 2 years          | —         | 12,500    |