

# Annual Report and Accounts 2023

Unaudited



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## The BEARR Trust

Supporting vulnerable people in Eastern Europe, Central Asia and the Caucasus

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## Letter from the Chairman

In 2023, our emergency aid to Ukraine and Moldova helped us to build on BEARR's unique position as a charity that provides grants, information and networking opportunities to civil society organisations (CSOs) in Eastern Europe and Central Asia.

Our focus is health and social welfare. When BEARR was founded in 1991-2 we delivered emergency medical supplies to Russia and other newly independent countries following the collapse of the Soviet Union. Thirty years later, following Russia's full-scale invasion of Ukraine, we sent money to many of the community-based organisations we now knew in Ukraine and Moldova to provide emergency supplies and mental health support to displaced people and others in need. Between February 2022 and mid-2024 we raised more than £600,000 in donations, pledges and a UK government grant for this purpose. We responded quickly to requests for help, reaching people on the ground faster than larger international charities did – evidence that small and local grant-making plays a part in emergencies.

Our belief in the power of small grants has underpinned our work for many years and we target grants at smaller organisations where they are likely to make the most difference. In addition to funding new approaches to health and welfare issues, we foster partnerships and contacts between civil society organisations. Taking part in evaluation conversations and webinars, or speaking at our annual conference, are opportunities to learn and to build skills necessary to influence public attitudes and policy. In 2023 we designed our Small Grants Scheme specifically to encourage partnerships. As well as Ukraine and Moldova, we also supported organisations in Armenia, Georgia, Kazakhstan, Kyrgyzstan and Tajikistan.

In 2023 we continued to provide information through our website, social media posts and bi-monthly newsletters. One of our patrons, Dr Robert van Voren, gave a public lecture on the long term consequences for mental health of the war in Ukraine, while Trustees developed our understanding of mental health through various academic collaborations.

BEARR is managed by its Trustees, with part-time administrative support. This low-overhead model maximises funds available for our partners and depends on a skilled and experienced board. In 2023 and early 2024 we were delighted to recruit five new Trustees from senior diplomatic, government, charity and higher education backgrounds. With a strong team of people to cover both governance and operational responsibilities, BEARR entered 2024 in good shape.

I would like to thank the trusts and foundations and individual donors who have supported us in recent years: I hope that you will be encouraged by BEARR's achievements and potential.

**Nicola Ramsden**

Chairman 2018-2024

# 1. The BEARR Trust's objectives and activities

The BEARR Trust is a UK-based, English-registered charity that helps vulnerable and disadvantaged groups in Eastern Europe and Central Asia.

## The history of The BEARR Trust

The BEARR Trust was formed in 1991 in response to healthcare problems in the last years of the Soviet Union's existence, and to shortages of medical supplies in the economic crisis following its sudden collapse. The founders of The BEARR Trust, led from Moscow by Lady Jill Braithwaite (whose husband, Sir Rodric Braithwaite, was British Ambassador to the USSR), coordinated deliveries by lorry of emergency humanitarian and medical supplies from the UK to various cities in Russia, to Dagestan, and to Georgia. BEARR originally stood for *British Emergency Aid to Russia and the Republics*.

The BEARR Trust was formally constituted in 1992 to act as a bridge between the health and welfare sectors in Britain and the newly independent countries of the former Soviet Union. During the 1990s The BEARR Trust became a pioneering support organisation for new grass-roots voluntary groups in the region, sharing knowledge, skills and contacts with the formal aims of:

- protecting and preserving good health, both physical and mental
- relieving and rehabilitating those suffering from physical or mental disabilities
- advancing education and training, both academic and vocational, for those involved in the voluntary sector.

Since then, The BEARR Trust has aimed to promote and support cooperation between civil society organisations (CSOs) working to improve health and social welfare within the region, and with those doing similar work in the UK. We remain the only British charity working in the region that combines grant-giving and networking services. We promote locally led health and welfare initiatives, believing that small grass-roots organisations have the potential strength and resilience to help vulnerable people and to solve local problems most effectively.

## The focus of our activity today

The BEARR Trust has three main strands of activity:

- **Directly supporting small and innovative grass-roots health and social welfare projects** in the region through an annual **Small Grants Scheme**. We believe that small, community-based organisations can make effective use of modest grants.
- **Sharing information and good practice** through a range of services designed to promote networking, exchange experience, build partnerships and support organisations committed to reform in the health and social welfare sectors.

- **Supporting community-based organisations in providing emergency humanitarian support following Russia's full-scale invasion of Ukraine.** In February 2022, The BEARR Trust established a Ukraine Appeal, supporting refugees and other vulnerable people impacted by the war, through our partners in Ukraine and Moldova. This led to a significant increase in expenditure which we maintained throughout 2023. Building on this experience, we also delivered a programme in Ukraine, called **From Group Therapy to Community Cohesion**, funded by the UK Government through the British Embassy in Kyiv.

## Where we work

Today, our work focuses on the following countries: Armenia, Azerbaijan, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Tajikistan, Turkmenistan, Ukraine, and Uzbekistan.

Until 2022, we also offered grants to organisations in Russia or Belarus. This stopped following Russia's invasion of Ukraine. However, we continue to report on health and social welfare developments in those countries in our newsletters and on our website.

## The impact of conflict and the political situation

The Russian invasion of Ukraine has led to a social and humanitarian crisis. Community-based organisations have played a vital role in protecting the most vulnerable, ensuring that assistance is distributed effectively and supporting social cohesion.

In addition conflict has also affected other parts of Eastern Europe and Central Asia, with severe impacts on communities. This included the displacement of people in Nagorno-Karabakh following the Azerbaijani offensive in September 2023. Central Asia and the Caucasus continue to be affected by the impacts of war and economic sanctions on labour migration. Overall, conflict has changed the context for BEARR's work, but has reinforced the value of working with grassroots organisations delivering community support on the ground.

## Public benefit

When planning our activities for the year, the Trustees have considered the guidance issued by the Charity Commission on public benefit.

## The Global Goals

Our work also sits within the broader framework of the UN's Sustainable Development Goals (the Global Goals), which emphasise collaboration across all sectors of government and society. The seventeen Global Goals are interrelated, and BEARR's work is relevant to several:

- Good Health and Wellbeing
- Quality Education
- Gender Equality
- Reduced Inequalities
- Partnerships for the Goals.



## 2. Achievements and performance in 2023

### The Small Grants Scheme

Our annual Small Grants Scheme is a major part of our activity, enabling us to provide direct support to projects that are delivered by grassroots organisations in the region, and which can contribute to wider knowledge exchange.

Each year, we select a theme, which is published on the BEARR website alongside application details and funding criteria. Applications are then reviewed by BEARR Trustees, and we will match fund up to half of a project's costs, within a maximum agreed grant value.

### The 2023 Small Grants Scheme

In 2023, we made grants available through two strands:

- **Strand A: Projects that promoted long-term partnership between two or more CSOs supporting vulnerable people in any area of health or social welfare**, with a maximum grant of £4,000. This strand was open to applicants from Armenia, Azerbaijan, Georgia, Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan and Uzbekistan. The emphasis was on building partnerships, with the maximum grant higher than in previous years to reflect costs across two partner organisations.
- **Strand B: Activities to improve the welfare of organisations' own staff and volunteers and to improve organisational resilience**, with a maximum grant of £1,000. This strand was only open to organisations in Moldova and Ukraine that had previously received a grant from us, with the aim of ensuring that grants were complementary with the support offered through the Ukraine Appeal. Strand B projects were funded from the restricted Ukraine Appeal fund.

In line with our principle of supporting locally designed initiatives, we encouraged a wide variety of responses to both strands, relevant to local need. We ran a **webinar for prospective applicants** in February 2023, explaining the process and criteria and offering tips on how to write a strong application.

We received 101 applications in total, of which 67 were for Strand A and 34 were for Strand B. These included applications from all countries in which the scheme was open, with the exception of Turkmenistan.

We awarded 18 grants, with a total value of £44,499 (including transfer costs). Of this, £36,076 was for Strand A, and funded from the General Fund.

The 2023 Small Grants Scheme Strand A projects are summarised on the next page. Reflecting the breadth of the call for projects, partners supported a wide range of vulnerable people, including migrants, people at risk of trafficking, women and girls who are victims of gender-based violence and people with disabilities and their families.

In some cases, partners had to be flexible to changing needs in a volatile political environment. For example, one of our partners in Armenia adapted its services to respond to the needs of displaced people from Nagorno-Karabakh following the war in autumn 2023.

## **Small Grants Scheme 2023: Project summaries**

### **Strand A: Promoting long-term partnership between two or more CSOs supporting vulnerable people in any area of health and social welfare**

- **Oasis**, delivered in conjunction with the Union of Educational Institutes (Kyrgyzstan): Supporting 'social orphans' (i.e., young people without parental care) who are at risk of human trafficking, by enabling access to education, safe employment opportunities, legal assistance and psychosocial support.
- **Partnership for Education and Communication**, delivered in conjunction with the Women's Democracy Network (Georgia): Improving the mental health of young people through emotional resilience.
- **Unison**, delivered in conjunction with the Family Counselling Centre (Armenia): Delivering interactive workshops for families of people with disabilities focused on strategies for managing family life. This included an expansion of activities to support the families of people with disabilities who were displaced from Nagorno-Karabakh in autumn 2023.
- **Gulrukhsor**, delivered in conjunction with Ghamkhori (Tajikistan): Amplifying the voices of women suffering from domestic violence and building the capacity of civil society organisations to support and advocate for them.
- **Crisis Centre Chance**, delivered in conjunction with five other NGOs (Kyrgyzstan): Delivering a pilot project to test a new approach to supporting victims of intimate partner violence in rural Kyrgyzstan, adapting the 'WINGS' approach (a screening, intervention and referral to treatment methodology to reduce the risk of domestic violence) that had previously been piloted in urban locations in the country.
- **Taldykorgan**, delivered with two other regional organisations (Kazakhstan): Improving access to services for children with disabilities.
- **Parastor**, delivered with two other women's organisations (Tajikistan): Providing skills, micro-business development and financial training for vulnerable women and girls.
- **Almaz**, delivered with Zanoni Komyob and Sadoi Kuhsor (Tajikistan): Providing information centres for rural people who had previously been labour migrants but who had been affected by the war in Ukraine.
- **Rushdi Inclusia**, delivered with Zanoni Komyob (Tajikistan): Providing financial, family counselling and legal support for families with children with disabilities.
- **Korgan-M**, delivered in conjunction with the women's centre Sogdiana (Kazakhstan): Offering counselling and information services to labour migrants.

## Monitoring and evaluation of the 2023 Small Grants Scheme

Monitoring and evaluation are vital if we are to help promote good practice and understand 'what works' in a wide range of different community and cultural settings. Our concept of evaluation is set out in the box below:

### **BEARR's approach to evaluation**

"The BEARR Trust sees evaluation as much an ethical issue about power and purpose as a technical exercise. When asking for project reports, we try to demystify the process and encourage an open and honest approach that welcomes acceptance of mistakes made. We aim to thus improve the learning process and encourage greater ownership of both evaluation findings and subsequent project changes.

While we carry out evaluations to provide evidence to funders of the impact of their investment, we believe that the evaluation process should have as much (if not greater) justification in raising the profile of project achievements and providing downward accountability to the communities being worked in".

Day-to-day monitoring of projects is carried out by our Information Officer, who keeps in regular contact with our grantees. We ask grantees to complete projects within six months if they can, and to provide us with regular updates and photos for our newsletter, website, and social media. All projects funded through the 2023 SGS have now been completed.

Project reports from many of the projects supported are now published on the BEARR website. The boxes below highlight three of them:

### **Parastor, Tajikistan**

Parastor has partnered with local community councils to support women who are victims of violence, unemployed women and women with disabilities.

A major local problem is unemployment, with many women previously employed in local garment and cement factories. Following an initial survey and discussions, Parastor developed a project that would enable vulnerable women to produce something that could provide a viable livelihood, without the need for higher-level skills. The project helped 30 vulnerable girls gain baking skills, as well as the raw materials for the production of the first batches, together with an oven and a mixer.

Parastor also conducted a long-running embroidery master class for girls with disabilities, and has submitted applications to other organisations for funding.



## Oasis (with Union of Educational Institutes), Kyrgyzstan

UNICEF estimates that around 277,000 children in Kyrgyzstan live without parental care. Oasis's own survey shows that almost half of these 'social orphans' plan to migrate to another country on leaving care – but most do not have the skills to protect themselves from violence or exploitation.

With BEARR's support, the Oasis Foundation implemented a project focused on support for victims of child trafficking and gender-based violence. This worked with 41 survivors, providing access to education and safe job opportunities, psychosocial support, legal assistance and other services. Most also participated in workshops on future planning, mental health support, sports activities and team-building.



Oasis also ran workshops to provide information and training to people working in social services, schools and other NGOs. This supported 38 social workers and teachers in learning how to identify victims of violence and trafficking and about psychological trauma and attachment theory. Almost all participants said that they had not engaged in similar training before, and most valued the session about attachment theory, which highlights the importance of a child's emotional bond with their primary caregivers.



Building on the project. Oasis is currently developing a Support centre for victims of violence among at-risk young people and children. This will provide direct assistance and improve referral mechanisms, with financial support from the Swiss Embassy and Kairesh Foundation.

## Unison, Armenia

Families of people with disabilities often encounter prejudice and discrimination. But family members are a key source of services and support helping people to remain living at home and in the community.

BEARR's grant helped 60 families of people with disabilities through six workshops focused on how to keep their families strong and how to cope with stressful situations etc. Workshops were interactive and included signposting to other sources of support.

In the middle of the project, war with Azerbaijan resulted in around 100,000 people from Nagorno-Karabakh being displaced to Armenia. While Unison considered suspending the project to focus on providing emergency humanitarian relief, they decided to expand activities instead to involve displaced people from Nagorno-Karabakh: *"The workshop gave them hope for a better future and a return to normal life"*.



The informal methods used during the workshops helped the participants to relieve stress and anxiety, to express and communicate more freely, make friends, exchange contacts and keep in touch later. Unison was also able to connect some participants with participants from previous programmes – for one participant resulting in access to a hairdressing course and subsequently a job. Collaboration also took place with Yerevan city council, the Office of Human Rights Defenders of Armenia and other disability NGOs.

Physical evaluation visits are very challenging given resources and the geopolitical situation. However, we have made better use of technology in maintaining dialogue with SGS partners, and for the 2024 Small Grants Scheme, we intend to run a series of Zoom calls with each partner organisation. We have also embarked on a longer-term **review of the Small Grants Scheme** since it was established in 2006, with the aim of finding out more about how partner organisations have evolved, how they have adapted to the changing external context and how they are working with other organisations. We should be able to report on this further next year.

## Designing the 2024 Small Grants Scheme

We agreed that the Small Grants Scheme should continue the practice of having two strands. The 2024 SGS was launched in late 2023, with Strand A focused on the community integration of displaced people, and Strand B focused on projects in Ukraine and Moldova to support the welfare of staff and volunteers, and to improve the organisation's overall resilience.

## The Ukraine Appeal

In February 2022, shortly after Russia's invasion of Ukraine, we launched an **Emergency Appeal for Ukraine and Moldova**. As set out in last year's report, the Ukraine Appeal led to a significant expansion of BEARR's work as the war led to an ongoing humanitarian crisis.

At the start of the Appeal, we asked former Small Grants Scheme beneficiaries in Ukraine and Moldova (which was receiving large numbers of refugees from Ukraine) whether they were active in providing humanitarian support, making grants of up to £2,500 available based on a simple application form<sup>1</sup>. Subsequently, we have supported several other groups delivering vital humanitarian work on the ground, many of which made contact with us through our networks. The Appeal has especially focused on supporting people who are vulnerable (for example, because of age or disability) and on supporting small organisations that are rooted in their communities.

The Ukraine Appeal is treated as a restricted fund. All donations that we receive for the purposes of the Appeal are used to fund partners delivering practical support in Ukraine and Moldova, with all of BEARR's administration costs (including financial transfer costs) paid for from our general funds. **This means that donors to the Appeal can be confident that 100% of their money is going directly to communities.** This is especially important: despite the volume of international assistance pledged to Ukraine following the invasion, only a very small proportion has reached community-based organisations<sup>2</sup>.

### Supporting partners through the Ukraine Appeal in 2023

In 2023, we distributed £112,926 in grant payments to community-based partners<sup>3</sup>. This was distributed in 65 individual grants to 29 organisations. Combined with activity in 2022, this meant that by the end of 2023, BEARR had dispatched some £454,739 to organisations in Ukraine and Moldova through the Appeal.

Our funding has been used in a variety of ways, enabling partners to respond to local conditions. In many cases, funds have purchased emergency supplies of food and household goods for people who have been displaced and for those who live near the front line, but who have been unable to move. We have also helped with the distribution of medicines and food, helping volunteers to deliver to rural areas, away from the main centres, and we have funded supplies to local hospitals. Increasingly, we have seen a need for therapeutic support, for example in providing art therapy for children and enabling people to talk about their experiences. We have also responded to specific needs created by the war, for example in providing water pumps and a mobile laundry to communities affected by flooding following the destruction of the Kakhovka Dam.

Funds from the Ukraine Appeal have been distributed to all parts of Ukraine. Several regular partners are based in the east of the country, around Kharkiv and Zaporizhzhia, which have faced the worst of the conflict. But we have also supported communities in the west and centre, to which many people have been displaced.

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<sup>1</sup> Or a maximum of £1,000 for organisations with which we have not had a previous relationship.

<sup>2</sup> Sharetrust/ Center for Disaster Philanthropy/ Refugees International (2024), *Passing the Buck: The economics of localising aid in Ukraine*

<sup>3</sup> In addition to £8,423 through Strand B of the Small Grants Scheme, discussed earlier.

## Partner reports

### Supporting vulnerable people near the front line

Between Kharkiv and the border with Russia, many elderly people in rural communities have had to be evacuated from their homes to keep them safe. For many of them, care homes are the only places that can house them, so they are naturally reluctant to leave their animals, houses, gardens and their independence. Our partners have been providing them with basic provisions, hygiene kits and other supplies.

One civil society organisation reported feedback on their supplies to one village, saying: "*We distributed 150 hygiene kits with essential supplies, including soap, toothbrushes, toothpaste, sanitiser, and other hygiene products. The results of the project have exceeded our expectations: we have received enthusiastic feedback and gratitude from local residents who have noted a significant improvement in their living conditions and a reduction in illnesses as a result of your assistance. Importantly, your generous donation has had a direct impact on the lives of people in the settlement. We have seen a community blossom when its members feel cared for and protected.*"

### Planting roots in new communities for internally displaced people

In western Ukraine, an organisation we support has been helping displaced people from the Donbas to adapt to rural life and get to know their host community better, by helping them to grow their own food, something that almost all Ukrainians do. Even city dwellers have some relative with a village house and plot where they keep chickens and grow fruit and vegetables, which they preserve for the winter. It is now the third spring for the newcomers – in the first we supplied seeds and tools, now they need more seeds and fruit bushes to plant for the next harvest. This activity is good for their mental health and develops relationships between locals and incomers.

### More sustainable solutions to emergency food relief

A partner organisation in Kharkiv asked us for funds to buy chicks, chicken feed and vegetable seeds for people living in formerly occupied territory, where there are few functioning shops and much destruction. As a result of our donation 100 residents of one village received day-old chicks (10 each), chicken feed (25 kg each) and seeds (20 packets each).

The partners told us "*this help was received with gratitude and joy. Thanks to this, each of the 100 residents will be able to get about 20 kg of meat and many kilos of vegetables, which will help them survive during this difficult period.*"

The BEARR Trust has long sought to bring partners together. Many of our partners are collaborating with other groups of volunteers and the local authorities to coordinate support to the people who need it the most, and we have encouraged the sharing of ideas between partners through our FCDO-funded project, described in the next chapter. For many partners, BEARR's initial support has also been important in enabling them to build a track record which



has subsequently helped them to secure funding from other international donors, and we have supported partners in applying to organisations such as Crown Agents.

### Ukraine Appeal partners delivering art therapy for children



## Raising funds for the Ukraine Appeal

At the start of 2023, we anticipated that funds in the Ukraine Appeal would gradually taper down. However, we have continued to raise funds in response to the urgent situation. We relaunched the Appeal following the first anniversary of the full-scale invasion, and regular updates on the Appeal and a programme of events led to a steady stream of donations via BEARR's website. In addition, we benefited from two significant private fundraising initiatives led by BEARR supporters: sponsorship for the Rotterdam Marathon by Flora Hudson and a sale of original art by Ray Postill; as well as grants from the Mulberry Trust and the Network for Social Change Charitable Trust and a donation via the CAF American Donor Fund committed in 2023 but received in 2024. We also received £500 from the Ukrainian community in Salisbury, part of some £3,500 raised locally to support aid efforts in Ukraine.

In total, £122,248 was received into the Ukraine Appeal in 2023, bringing the total to £504,341 since the start of the Appeal. This means that by the end of 2023, we had spent around 90% of all funds received on direct support to Ukraine and Moldova.

## Approvals, monitoring and evaluation of the Ukraine Appeal

Grant approvals through the Ukraine Appeal are delegated to a sub-group of BEARR Trustees, with detailed reports made to the full Trustee Board every two months (and, in practice, more frequently). All CSOs applying for funds are asked to complete a short proforma: our focus has been on ensuring that it strikes a balance between accessibility and simplicity and an appropriate level of information for us to make decisions and allocate funds.

Our approach to monitoring and evaluation follows the same principles as those adopted for the Small Grants Scheme. We recognise that, in the circumstances of the war, many CSOs are unable to manage complex reporting procedures – and we know from feedback from our beneficiaries (and wider independent reviews of the aid landscape) that international



assistance is often inaccessible to smaller community organisations on the ground because of onerous due diligence and monitoring requirements.

In all cases, however, we required reports from recipients. Reports were received from partners in respect of all grants issued in 2023. We also ask partners in regular receipt of funds from us to complete a Partner Information Form requesting further details on governance and finances, and we also ask partners who have received several grants to report in greater detail. While we are careful not to publish identifiable information about our beneficiaries, given the risks that some may face, we can provide further monitoring information on request.

## **From Group Therapy to Community Cohesion**

Building on our experience of the Ukraine Appeal, The BEARR Trust secured £50,000 from the UK Government via the British Embassy in Kyiv for a project known as *From Group Therapy to Community Cohesion*. (£45,000 of which was received in 2023).

Through the project, small grants were given to seven partner organisations in Ukraine, all of which had received support through the Ukraine Appeal and had provided detailed reports. These grants were focused on approaches to addressing the psychological stresses of the war and were paid in an initial tranche in summer 2023 and a second tranche at the end of the year:

### **Project examples**

In **southern Ukraine**, a group led by Roma women received a grant to help them manage the stress levels and burnout of their own staff, so that they can most effectively support the wider community.

Before the war, the group had been focused on supporting Roma women into work, and was relatively isolated. Following the Russian invasion, they supported a wider range of beneficiaries, including those arriving in the community from the east. As a result, they have raised the profile of the Roma community, and the group has almost doubled in size.

Using funding from BEARR, the group was able to look at the needs of its staff and raise their skills in protecting their own well-being while carrying out frontline work.

In **western Ukraine**, there are many families from the east who have fled their homes, but are poorly integrated with the local community and are often having to deal with trauma from the war. A lack of integration makes many feel unwanted and un-connected.

BEARR supported a group in a town in west-central Ukraine to bring together displaced people and the host community through joint events for children and families, led by the community. The projects received local publicity, have improved local relations, stimulated rural communities to hold more events and helped some IDPs feel more at home in this area.

An integral part of *From Group Therapy to Community Cohesion* was an extended workshop which brought participants together from across Ukraine, held in a remote rural hostel in the Carpathians, and facilitated by a BEARR Trustee, Megan Bick. This gave partners the chance

to share experiences and provided a rare opportunity to relax. One of the participants gives their reflections on the workshop and their own experience of project delivery below:

## Partner reflections

*The workshop was very useful for us – it was the first one we had attended where we didn't have to be up early organising it all but could instead switch off from the usual demands. Having the chance to be away from the daily pressure enabled us to understand better the constant stress we had been under. We learned about the ways that other organisations work and understood better that they were facing similar difficulties to us.*

*Our main target group is families of displaced persons forced to leave their homes in conflict zones. Due to poor rural infrastructure people in villages do not have access to psychological support. Our mobile teams use the knowledge and skills they received as part of this project training, helping specialists to use games to understand how clients are feeling as well as understanding their behaviour, gestures and facial expressions.*

*One of the main things we taught our staff was how to look after their own mental health. 32 members of staff benefited, most of them members of mobile teams helping people in rural areas across southwestern Ukraine. By learning more about maintaining mental wellbeing we plan to extend this with new colleagues, particularly those in a formerly occupied region where the battles have been hardest fought.*

*Seeing new strengths in members of staff, we are keen to help them develop these further. One of our successes is a psychologist with our mobile brigades, whom we supported to apply for and win the post of programme coordinator in a psychological wellbeing programme. In addition, she has been appointed an adviser to the regional governor on psychological wellbeing. We all felt part of her achievement! These days we are so used to sharing stories of woe that we have forgotten how important it is to feel proud of the success of others.*

*Whilst we have been working, the number of vulnerable groups has been increasing, particularly one new group: the mothers, wives and children of those killed in the war, taken prisoner or lost without trace. With each month, the number of requests grows for support from widows or wives of prisoners of war or wives whose husbands have been wounded and have returned home almost as strangers unable to get back into civilian life.*

*Working with these groups requires specific skills and a high level of resilience. There are so many nuances that you have to consider when planning group therapy with different groups of beneficiaries. For example, it is not a good idea to include in one group IDPs together with widows whose husbands died in the area where the IDPs came from.*

*Many women are embarrassed to see a psychologist and say, "how can a psychologist help me with my problems, they aren't going to bring my husband back to me!" We need to conduct informal work to make it more acceptable to see a psychologist. So we plan a project called "Mental Brunch" – informal meetings with psychologists, life coaches and art therapists in a café over a cup of coffee where the specialists will talk about their work to help people preserve their mental health and stabilise their emotional welfare.*

## Workshop in the Carpathians, October 2023



*From Group Therapy to Community Cohesion* was still running at the end of 2023, with partners implementing the second phase of their projects (the project finished at the end of March 2024). BEARR is exploring how the work initiated through the grant can be developed and continued.

## Sharing: Building partnerships, sharing knowledge and networking

An important part of BEARR's work involves sharing good practice and building partnerships between CSOs in Central Asia, Eastern Europe and the Caucasus, and with organisations in the UK, through our annual conference, regular lectures, webinars and our newsletters and social media presence. In 2023, the Ukraine Appeal continued to provide a major focus for our networking activity, with our events and newsletters raising awareness of our Appeal and the role of smaller CSOs, as well as helping us to raise further funds.

### Annual conference

BEARR's annual conference took place on 17 November on the subject of **Ukraine: Community support for mental health, resilience and recovery**. Discussions showcased the inspiring work being done by small, local organisations to address the huge challenges of providing health



and social support for millions of people who have been internally displaced and otherwise damaged by the war. The conference was a hybrid event, with about 70 participants joining online, from Ukraine and other countries, and 40 people attending in person at Voluntary Action Islington in London. There were two panel sessions and a plenary discussion, moderated by BEARR Trustees.

### Annual conference 2023



Panellists from Ukraine discussed a variety of innovative, community-based projects, many enabled by funding from BEARR's Ukraine Appeal. These included:

- Use of 'seed boxes' to help internally displaced people (IDPs) adapt to rural life in Western Ukraine
- Art therapy workshops for children of families who have been displaced
- Provision of long-term accommodation and support services for IDPs in Dnipro
- Mental health and other support services for various vulnerable groups in Odesa
- A helpline dedicated to averting suicides among veterans and the wider community.

Panellists described how their thinking was evolving, from the day-to-day survival mode of 2022 to more strategic planning for the next year and beyond. There was a general recognition among them that even if the war stopped tomorrow, the recovery – and the need for their services – would take many years: a generation or more. Some historical perspective on this was provided by looking at the example of Bosnia and Herzegovina and lessons that could be learned from that country's reconstruction and development after war in the 1990s. The conference also highlighted the role of *From Group Therapy to Community Cohesion* in raising the importance of protecting the mental health and morale of staff and volunteers who run vital services.

## Lectures and webinars

### **30<sup>th</sup> Anniversary Lecture**

2022 was The BEARR Trust's thirtieth anniversary year. While an anniversary ought to be a time of celebration, 2022 saw Russia's full-scale invasion of Ukraine, the return of war to Europe and

a humanitarian crisis. BEARR has once again supported emergency assistance, as we did in the early 1990s – this time through a network of civil society organisations in Ukraine and Moldova which are providing relief and rebuilding.

In March 2023, Sir Malcolm Rifkind - the UK's Defence Secretary and Foreign Secretary during BEARR's early years in the 1990s - gave our anniversary lecture, with questions chaired by Sir Roderic Lyne, the former British Ambassador to Moscow. The lecture was held at the European Bank for Reconstruction and Development's new headquarters at Canary Wharf: like BEARR, the EBRD was also established in the early 1990s, and we have been grateful for the Bank's support over many years.

### 30<sup>th</sup> Anniversary Lecture



### Spring and autumn lectures

Regular lectures are important in engaging with a wider audience, as well as in raising funds. In September 2023, **Professor Robert van Voren** gave our autumn lecture on the theme of “War in Ukraine and mental health: the long-term consequences”, with funds raised split between BEARR and the Human Rights in Mental Health – FGIP Foundation.

### Webinars and other events

In February, we ran a webinar introducing our **Small Grants Scheme** and explaining the theme for 2023 and what we are looking for when we assess an application. The webinar was helpful in supporting the quality of applications and in demonstrating our friendly and accessible approach. We ran the webinar again for the 2024 SGS and intend to continue running support webinars for the SGS in future years.

We have also engaged with a range of different audiences through talks and events with other partners. For example, BEARR's chairman, Nicola Ramsden, spoke on our work in supporting the humanitarian front in Ukraine in a podcast from the Centre for Eastern European and Eurasian Studies at the University of Southampton.

### Website, newsletters and social media

Our website and regular newsletters are crucial in driving awareness of our work and in raising the profile of community-based organisations and health and welfare in the region. Nearly 17,800 people visited the website in 2023 – somewhat fewer than the 20,700 in 2022, perhaps



reflecting the prominence of the invasion of Ukraine and the early months of the Appeal. Our newsletter mailing list is substantially higher than it was before the war, and we also run Twitter, Facebook and Instagram accounts, as well as a YouTube channel, which is important in disseminating our lectures and webinars to a wider audience.

## Networking activity in the region

The core of our networking activity in the region was via *From Group Therapy to Community Cohesion* and the workshop linked with it, described earlier. In addition, a BEARR Trustee, Jane Ebel, and BEARR's Information Officer travelled to Moldova in spring 2023, visiting a number of partners.

In recent years, we have been unable to deliver a conference in the BEARR region, given the impact of Covid-19 and the Russian invasion of Ukraine. However, we would like to run a further conference, building on the success of previous conferences held in Lviv and Chisinau, and we have started to discuss potential options.

## Developing new collaborations

BEARR Trustees have continued to engage with conferences and other events run by other organisations, including Chatham House and the Global Fund for Community Foundations and we have also sought to extend our understanding of the international aid provided by other agencies, especially to Ukraine and Moldova. In addition, several Trustees have been engaged in local partnerships to support Ukraine within their own communities and networks, and this has enabled us to provide advice and benefit from funding opportunities.

We have built a positive relationship with the British Embassy in Kyiv, as a result of *From Group Therapy to Community Cohesion*. We had extensive dialogue with them during the project and they were very interested in its progress. We have also had more contact with other organisations working in Ukraine, which might potentially offer funding support to partners. This includes a discussion with a UK-based church group working in Dnipro, and we were able to provide references on behalf of partners to international donors.

## 3. Governance and management

### Constitution and regulation

The BEARR Trust is constituted by a Declaration of Trust dated 27 April 1992 and Supplemental Deed of Variation dated 14 December 1995.

The BEARR Trust is regulated by the Charity Commission of England and Wales. Its registered charity number is 1011086.

The BEARR Trust is registered with the Fundraising Regulator.

### Trustees

At the end of 2023, BEARR had 13 **Trustees**, including our Chairman, Nicola Ramsden.

Trustees who served at any point in 2023 are:

- Megan Bick
- Jane Ebel
- Charles Garrett (appointed December 2023)
- Ross Gill
- Helen Goodman (appointed December 2023)
- Janet Gunn
- Ali Lantukh (resigned July 2024)
- Ann Lewis
- Marcia Levy
- Biljana Radonjić Ker-Lindsay (resigned December 2023)
- Nicola Ramsden
- Michael Rasell
- Sam Thorne (appointed December 2023)
- Sabrina Vashisht (appointed December 2023)
- Charlie Walker (resigned December 2023)

During the year, two Trustees resigned at the end of their terms of office, but retained their links with BEARR as Special Advisers. Following a recruitment round in the autumn, we were pleased to welcome four new Trustees in December. In addition, Clare Brooks joined us as a Trustee in April 2024.

Our new Trustees bring a wealth of experience, from Parliament, the diplomatic service, journalism, higher education and the international aid sector, and these new appointments ensure that we continue to refresh BEARR's focus and develop new thinking.

## Appointment and training of Trustees

Trustees are appointed by a resolution of the Trustees. Potential Trustees are sought through recommendation by existing Trustees, or through advertising.

Since 2014, new Trustees have been appointed for a period of three years, renewable by mutual agreement.

All Trustees are given a copy of the Charity Commission publication, 'The Essential Trustee: An Introduction', and are referred to the full version of this document on the Charity Commission website and to The BEARR Trust's annual report and accounts.

New Trustees are given an induction pack consisting of The BEARR Trust's governing documents, minutes of the most recent meetings of Trustees, and policies and process notes prepared by Trustees and volunteers, describing all aspects of BEARR's operations.

## Trustee meetings and roles

Meetings of the full Trustee Board are held every two months.

Trustees frequently take responsibility for specific areas of work, such as the conference and the website. In 2022, we established a Ukraine Appeal Working Group to assess applications to the Appeal and maintain track of progress. We also continued to operate an editorial sub-group for the Newsletter. At the end of the year, we launched a new review of our IT infrastructure, led by a new Trustee: this will take place in 2024 and will support BEARR's ongoing resilience.

## Patrons

The BEARR Trust is supported by 11 Patrons, who are senior figures in public life. Our Patrons in 2023 were:

- Vladimir Ashkenazy
- Elena Bashkirova Barenboim
- Robert Brinkley CMG
- Lady Ellen Dahrendorf
- Myra Green OBE
- Bridget Kendall MBE
- Sir Roderic Lyne KBE CMG
- Michael McCulloch

- Mike Simmonds
- Dr Robert van Voren, PhD, FRCPsych (Hon),
- Sir Andrew Wood GCMG

## Volunteers

Volunteers make an important contribution to news research, translation, social media and financial supervision. We estimate that voluntary work, including by Trustees, is worth some £60,000 each year to BEARR.

We aim to ensure that all volunteers have clear roles and feel supported by their managers, whether a Trustee or the Information Officer. BEARR provides interesting opportunities for volunteers of any age and at any stage of their career, including students and recent graduates. We particularly welcome volunteers with knowledge of the region and/or of its languages.

A significant amount of BEARR's work is also done by Trustees who manage operations *pro bono* in addition to their trustee duties.

In 2023, we appointed three volunteer Special Advisers, supporting the work of the Trustees. These are Charlie Walker, who finished his term as a Trustee in 2023 and will become BEARR's Academic Adviser, building links with the research community; Biljana Radonjić Ker-Lindsay, who also completed her Trustee term in 2023 and will advise on long-term strategy; and Armorer Wason, who has extensive experience of working with CSOs and managing projects in the region. The Special Adviser role is a new one, and reflects BEARR's increased activity and our desire to draw on a wide range of expertise.

## Staff

Historically, BEARR has been supported by a freelance Information and Administration Officer. In view of the increased workload following the Ukraine Appeal, we transitioned this to a permanent, part-time position, directly employed by The BEARR Trust. Alexia Claydon held this role during 2023, and was succeeded by Valdonė Šniukaitė in early 2024. In addition, Anna Lukanina-Morgan, a former Information Officer, has continued to provide invaluable support on a freelance basis, especially in support of the Small Grants Scheme and the annual conference.

## Networks

Networking is a key aspect of BEARR's charitable work, which depends on maintaining an active network of Trustees, Patrons, supporters and volunteers.

We connect with other charities involved with countries in our area of interest through our website, newsletters, annual and regional conferences, and workshops. Online events since 2020 have enabled participation from a much wider area than was possible previously.

We aim to develop cooperation with the academic community in the UK and in the region, including organising joint events where possible. Our academic Trustees help to design our

CSO surveys and are able to use some of the findings in their own research and publications. We were pleased to welcome several academics to our London conference in 2023.

## **Policies**

In response to The BEARR Trust's increased size and complexity and the need to meet the requirements of a wider range of donors, we adopted several new policies in 2023. Including policies already adopted, our full suite of policies at the end of 2023 was:

- Code of Conduct for Trustees
- Conflicts of Interest Policy
- Equity, Diversity and Inclusion Policy
- Expenses and Reimbursements Policy
- Procurement Policy
- Risk Management Policy
- Safeguarding Policy
- Sanctions, Financial Abuse and Terrorism Policy
- Whistleblowing Policy

These policies are all subject to regular review.

## **Risk management**

The Trustees have considered the main risks that might prevent BEARR from fulfilling its charitable objectives. Our approach has been reviewed and updated in the light of the increase in BEARR's activities since the full-scale Russian invasion of Ukraine. Alongside the Risk Management Policy, a consolidated risk register is in place and is regularly reviewed by the Trustees.

## **Independent examiner**

Lucy Hammond

Kreston Reeves LLP

9 Donnington Park, 85 Birdham Road, Chichester, West Sussex PO20 7AJ

## **Bankers**

CAF Bank

25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ



## 4. Financial review

The financial statements have been prepared in accordance with the current statutory requirements and comply with the Charity's governing document and the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2019.

### Financial performance

The financial performance of the Charity for the year is set out in the Statement of Financial Activities.

Total income for the Charity was £244,576 (2022: £450,617). Although lower than in the previous year, income remained substantially higher than in the years before the start of the Ukraine Appeal. In 2023, income consisted of:

- £77,328 in unrestricted funds (known as the 'General Fund') (2022: £68,524).
- £122,248 in a restricted fund for the Ukraine Appeal (2022: £382,093). Of this, £43,190 was received in the form of grants from charitable bodies, and the remainder from individual donations and fundraising events.
- £45,000 in a restricted fund from the UK Conflict, Stability and Security Fund managed by the Foreign, Commonwealth and Development Office (2022: nil). This supported our project 'From Group Therapy to Community Cohesion' in Ukraine.

Total expenditure for the year was £236,620 (2022: £415,881). This consisted of:

- £78,334 in unrestricted expenditure. Of this, £36,431 was on the Small Grants Scheme (2022: £44,473)<sup>4</sup>.
- £121,349 in restricted expenditure on the Ukraine Appeal (2022: £334,389). It should be noted that all restricted expenditure was on direct grant payments to civil society organisations for humanitarian activity in Ukraine and Moldova, with all administrative costs paid for from unrestricted funds.
- £36,937 in restricted expenditure on the FCDO-funded 'From Group Therapy to Community Cohesion' project (2022: nil)

Consequently, the Charity made an overall surplus of £7,956 in the year (2022: £34,735). This consisted of:

- A deficit in unrestricted funds of £1,006 (2022: deficit of £12,968).
- A surplus on the restricted Ukraine Appeal of £899 (2022: surplus of £47,704).
- A surplus on the FCDO-funded project of £8,063 (all of which must be spent as a condition of grant by 31 March 2024).

Cash at bank and in hand on 31 December 2023 was £87,904 (2022: £88,285).

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<sup>4</sup> Including the costs of transfers and monitoring and evaluation

## Reserves policy

The Trustees seek to maintain an adequate level of reserves to enable the Charity to carry on its activities in the event of financial difficulties, to enable restructuring if necessary and the avoidance of unplanned closure. To support this, the Trustees seek to hold unrestricted reserves equivalent to at least six months of annual General Fund expenditure, excluding grant payments. Based on expenditure in 2023, this would equate to £20,988.

This level of reserves had been achieved at the end of the year. Total unrestricted funds on 31 December 2023 were £40,386 (2022: £41,373). No funds were held as fixed assets.

The view of the Trustees at the end of 2023 was that the overall position of the Charity and the balance of funds were sufficient to enable the Charity to operate, and that there were sufficient liquid assets to enable restricted and unrestricted funds to be applied as necessary.

## Fundraising

The BEARR Trust is reliant on grants and donations from a wide range of charitable trusts, philanthropic organisations and private individuals. To support our efforts, we operate a Friends scheme, to encourage regular donations, and we run an annual conference and a programme of lectures, which also encourages donations. In 2023, this included The BEARR Trust's 30<sup>th</sup> anniversary lecture (generously hosted by the European Bank for Reconstruction and Development), as well as our annual conference and an online lecture.

The Charity is registered with the Fundraising Regulator; consequently, everyone who supports us may be assured that we comply with the regulatory standards for fundraising. All our fundraising activities are managed in-house, and we do not pay for fundraising advice.

In 2023, £59,664 was received from a private trust as the third instalment of a five-year unrestricted annual grant. The Trustees would also like to acknowledge the generous support of the following organisations, all of which have provided larger donations:

- The Mulberry Trust
- The Network for Social Change Charitable Trust
- Just Trust

In addition, we benefited from two significant private fundraising initiatives led by BEARR supporters: sponsorship for the Rotterdam Marathon by Flora Hudson and a sale of original art by Ray Postill. Many other donors and benefactors have also supported the Charity, including church groups, private donors and charitable trusts which have asked that we respect their anonymity by not including them in this report. Some of these have made multi-year pledges, which will also ensure funding in 2024 and 2025. Many private donations were enabled by a link to CAF Donate via our website. £49,071 was secured in donations to the Ukraine Appeal via CAF Donate.

Grants and donations committed in 2023 include a donation of £15,000 from a private individual via the CAF American Donor Fund. This was subsequently received in 2024.

The Trustees are very grateful for the generosity of all our donors, especially during a great ongoing need to support community-based organisations at a time of war.

## **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 1 October 2024 and signed on their behalf by:



Ross Gill, Treasurer



Nicola Ramsden, Chairman

## 5. Statement of Financial Activities

### Statement of financial activities (including income and expenditure account) for the year ending 31 December 2023

	Note	2023			2022
		Unrestricted funds £	Restricted income funds £	Total funds £	Total funds £
<b>Income from:</b>	2				
Donations and legacies		74,082	166,033	240,115	448,713
Charitable activities		2,325	1,215	3,541	1,571
Investments		921	-	921	332
<b>Total income</b>		<u>77,328</u>	<u>167,248</u>	<u>244,576</u>	<u>450,617</u>
<b>Expenditure on:</b>	3				
Raising funds		3,173	-	3,173	3,353
Charitable activities		75,160	158,286	233,447	412,528
<b>Total expenditure</b>		<u>78,334</u>	<u>158,286</u>	<u>236,620</u>	<u>415,881</u>
<b>Net movement in funds</b>		<u>- 1,006</u>	<u>8,962</u>	<u>7,956</u>	<u>34,735</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		41,373	47,704	89,077	54,342
Net movement in funds		- 1,006	8,962	7,956	34,735
<b>Total funds carried forward</b>		<u>40,368</u>	<u>56,666</u>	<u>97,034</u>	<u>89,077</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on the following pages form part of these financial statements.

## Balance sheet at 31 December 2023

	Note	2023			2022
		Unrestricted funds	Restricted income funds	Total this year	Total
		£	£	£	£
<b>Current assets</b>					
Debtors	8	270	15,000	15,270	5,179
Cash at bank and in hand	10	46,238	41,666	87,904	88,285
Total current assets		46,508	56,666	103,174	93,465
<b>Creditors: amounts falling due within one year</b>	9	6,141	-	6,141	4,387
Net current assets/(liabilities)		40,368	56,666	97,034	89,077
Total assets less current liabilities		40,368	56,666	97,034	89,077
Total net assets or liabilities		40,368	56,666	97,034	89,077
<b>Funds of the Charity</b>	12				
Restricted income funds			56,666	56,666	47,704
Unrestricted funds		40,368		40,368	41,373
<b>Total funds</b>		40,368	56,666	97,034	89,077

The financial statements were approved and authorised for issue by the Trustees on 1 October 2024 and signed on their behalf by:



Ross Gill, Treasurer



Nicola Ramsden, Chairman

## **Notes to the financial statements for the year ending 31 December 2023**

### **Note 1: Accounting policies**

#### Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The BEARR Trust meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in British Pounds (£) and are rounded to the nearest Pound.

#### Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held for 12 months from authorising these financial statements.

#### Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

No material item of deferred income has been included in the accounts.

No legacies were received during the accounting period.

One Government grant, from the Foreign, Commonwealth and Development Office (FCDO), was received during the accounting period.

#### Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

In practice, most donations from private individuals are received via CAF Donate, which processes Gift Aid on the Charity's behalf. CAF Donate Gift Aid receipts are therefore included within the overall donation value.

#### Donated goods and services

No donated goods or services were received in the accounting period.



### Voluntary help

The value of any voluntary help received is not included in the accounts.

However, the Charity relies on significant in-kind support from volunteers and Trustees. Volunteer time is estimated at around 100 hours per year. Trustee time is substantially in excess of this, although we do not formally maintain timesheet records.

### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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.

Expenditure is classified by activity. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### Interest receivable

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 institution with whom the funds are deposited.

### Tangible fixed assets

Tangible fixed assets costing £2,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. However, the Charity held no tangible fixed assets in 2023.

### Debtors

Debtors are recognised at the settlement amount.

### Cash in bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less. In practice, this applies to all of the Charity's cash assets.

### Fund accounting

The General Fund is an unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which is not designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. In 2023, the Charity maintained two restricted funds:

- The Ukraine Appeal, established to provide emergency humanitarian assistance to people in Ukraine and Moldova who have been impacted by the Russian invasion of Ukraine. This was established following the Russian invasion in 2022.
- A restricted fund to manage the grant from the FCDO's UK Conflict, Stability and Security Fund. This was awarded for the first time in 2023.

## **Note 2: Analysis of income**

		<b>2023</b>			<b>2022</b>
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<b>Donations and legacies</b>				
<b>Donations and legacies:</b>	Donations and gifts	7,146	77,843	84,989	276,829
	Gift Aid	382	-	382	365
	General grants provided by other charities and Government bodies	65,544	88,190	153,734	171,520
	Other	1,010	-	1,010	-
	<b>Total</b>	<b>74,082</b>	<b>166,033</b>	<b>240,115</b>	<b>448,713</b>
	<b>Charitable activities</b>				
<b>Charitable</b>	Lectures and conferences	2,325	1,215	3,541	1,571
	<b>Total</b>	<b>2,325</b>	<b>1,215</b>	<b>3,541</b>	<b>1,571</b>
	<b>Investments</b>				
<b>Income from investments:</b>	Interest income	921	-	921	332
	<b>Total</b>	<b>921</b>	<b>-</b>	<b>921</b>	<b>332</b>
<b>Total income:</b>	<b>Total income</b>	<b>77,328</b>	<b>167,248</b>	<b>244,576</b>	<b>450,617</b>

Total restricted income in 2022 was £382,093

### Note 3: Analysis of expenditure

	2023			2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
<b>Expenditure on raising funds</b>						
Incurring seeking donations	1,304	-	1,304	1,162	-	1,162
Incurring seeking grants	1,304	-	1,304	1,162	-	1,162
Staging fundraising events	565	-	565	1,029	-	1,029
<b>Total</b>	<b>3,173</b>	<b>-</b>	<b>3,173</b>	<b>3,353</b>	<b>-</b>	<b>3,353</b>
<b>Expenditure on charitable activities</b>						
Small Grants Scheme	36,431	-	36,431	44,473	-	44,473
Ukraine Appeal	850	121,349	122,199	718	334,389	335,107
FCDO project	-	36,937	36,937	-	-	-
Information and Networking	4,981	-	4,981	4,067	-	4,067
Administration and Governance	32,897	-	32,897	28,882	-	28,882
<b>Total</b>	<b>75,160</b>	<b>158,286</b>	<b>233,447</b>	<b>78,140</b>	<b>334,389</b>	<b>412,528</b>
<b>Total expenditure</b>	<b>78,334</b>	<b>158,286</b>	<b>236,620</b>	<b>81,493</b>	<b>334,389</b>	<b>415,881</b>

	2023				2022			
	Direct activities	Grant funding	Support costs	Total	Direct activities	Grant funding	Support costs	Total
	£	£	£	£	£	£	£	£
Small Grants Scheme	-	35,946	485	36,431	-	43,725	748	44,473
Ukraine Appeal	-	121,349	850	122,199	1,000	333,389	718	335,107
FCDO project	9,661	26,000	1,276	36,937	-	-	0	0
Information and networking	3,554	-	1,428	4,981	3,443	-	624	4,067
Administration and governance	-	-	32,897	32,897	-	-	28,882	28,882
<b>Total</b>	<b>13,215</b>	<b>183,295</b>	<b>36,937</b>	<b>233,447</b>	<b>4,443</b>	<b>377,114</b>	<b>30,972</b>	<b>412,528</b>

## Note 4: Analysis of support costs

Support costs are apportioned as follows:

### 2023

	Small Grants Scheme	Ukraine Appeal	FCDO project	Information & networking	Admin & governance	Total	Basis of allocation
	£	£	£	£	£	£	
Small Grants Scheme - Monitoring & Evaluation	355					355	Actual costs of monitoring and evaluation incurred
Small Grants Scheme - Finance costs	130					130	Actual costs in transferring funds to SGS beneficiaries
Ukraine Appeal - Finance costs		850				850	Actual costs incurred in transferring funds to Ukraine Appeal beneficiaries
FCDO - Finance costs			170			170	Actual costs incurred in transferring funds to FCDO project beneficiaries
Information and networking				1,428		1,428	80% of funds spent on website and IT costs (the remaining 20% are allocated to Fundraising)
Administration and governance - Small Grants Scheme	4,114					4,114	100% of time of SGS Support Officer
Administration and governance - FCDO			1,106			1,106	Costs associated with Activity 1 (Support) for the FCDO funded project (other than finance costs)
Administration and governance - General					28,784	28,784	90% of all Information & Admin Officer time, plus all workstation rent, insurance and governance costs.
Other						-	
<b>Total</b>	<b>4,599</b>	<b>850</b>	<b>1,276</b>	<b>1,428</b>	<b>28,784</b>	<b>36,937</b>	

### 2022

	Small Grants Scheme	Ukraine Appeal	FCDO project	Information & networking	Admin & governance	Grand total	Basis of allocation
	£	£	£	£	£	£	(Describe method)
Small Grants Scheme - monitoring and evaluation	748			-	-	748	Actual costs of monitoring and evaluation incurred
Ukraine Appeal - Finance costs		718				718	Actual costs incurred in transferring funds to Ukraine Appeal beneficiaries
Website and IT costs				624	-	624	Actual costs incurred on website and IT costs
Administration and governance	1,680			-	27,202	28,882	Est. 10% of Information & Administration Officer time to Fundraising; 90% to Admin & Governance. SGS Support time 100% support costs to SGS. Remaining workstation rent, insurance and governance costs as actual.
Other	-	-	-	-	-	-	
<b>Total</b>	<b>2,428</b>	<b>718</b>	<b>-</b>	<b>624</b>	<b>27,202</b>	<b>30,972</b>	

### **Note 5: Fees for the examination of the accounts**

The cost of independent examination of the accounts for 2023 is £2,160 including VAT (2022: £1,980). This will be paid in 2024 and is included in the accounts as a creditor.

### **Note 6: Paid employees**

From February 2023, the Charity employed a part-time Information and Administration Officer. Previously, this role had been fulfilled by a self-employed freelancer.

Total costs of employment in 2023 were:

	<b>2023</b>
	<b>£</b>
Salaries and wages	20,185
Social security costs	-
Pension costs	418
Other employee benefits	-
<b>Total staff costs</b>	<b>20,604</b>

### **Note 7: Grants**

In 2023, the Charity paid £183,295 in grants to third party organisations (2022: £377,114). These were made up of:

- Grants via the Small Grants Scheme: £35,946 (2022: £43,725). This consisted of 10 grants to support partnerships between two or more civil society organisations promoting the health and welfare of vulnerable people.
- Emergency humanitarian assistance grants via the main Ukraine Appeal: £112,927 (2022: £333,389). This consisted of 66 individual grants.
- Grants to support the organisational resilience and staff welfare of civil society organisations funded through the Ukraine Appeal: £8,423. This consisted of 8 grants, funded via the restricted Ukraine Appeal
- Grants through the FCDO-funded project, From Group Therapy to Community Cohesion: £26,000. This consisted of 12 grants.

### **Note 8: Debtors**

Total debtors were £15,270 in 2023 (2022 £5,179). These were made up of Gift Aid claims due (£270) and a donation from a private individual held at the end of the year within the CAF American Donor Fund (£15,000), which will be received in 2024.



### Note 9: Creditors

Total creditors were £6,141 in 2023 (2022: £4,387). These were made up of employee costs for work carried out in December 2023, payments to suppliers for goods received in 2023, expense claims relating to 2023 and the cost of independent examination of the accounts.

### Note 10: Cash at bank and in hand

Cash at the bank and in hand was as follows:

	2023	2022
	£	£
Cash at bank and on hand	87,558	87,940
Other	345	345
<b>Total</b>	<b>87,904</b>	<b>88,285</b>

'Other' cash relates to £345 held in a dormant PayPal account.

### Note 11: Exposure to financial risk

The Charity's exposure to financial risk is assessed as follows:

- **Credit risk:** Low. The only debtors relate to Gift Aid payments yet to be claimed, and a donation currently held by the CAF American Trust Fund which we have yet to receive. No payments have been advanced against this funding.
- **Liquidity risk:** Low. There is no liquidity risk in relation to the Ukraine Appeal, since no grants are issued unless funds are already received. BEARR's Reserves Policy sought to maintain a year's core expenditure less the costs of the Small Grant Scheme.
- **Market risk:** Zero. The BEARR Trust has no investments. All funds are held in CAF Bank accounts, or in accounts with international payment providers (in the case of the latter, only a minimal amount is held to meet immediate needs).

## Note 12: Funds analysis

Movement within The BEARR Trust's restricted and unrestricted funds is set out below:

2023

Fund	Restricted/ unrestricted	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Fund balances carried forward	
			£	£	£	£	
General Fund	Unrestricted	No restrictions	41,373	77,328	-	78,334	40,368
Ukraine Appeal	Restricted	Restricted to use on direct support for humanitarian assistance to people in Ukraine and Moldova impacted by the Russian invasion of Ukraine	47,704	122,248	-	121,349	48,603
FCDO - UK Conflict, Stability and Security Fund	Restricted	Restricted to the implementation of project 'Fron Group Therapy to Community Cohesion' funded by the	-	45,000	-	36,937	8,063
<b>Total Funds</b>			<b>89,077</b>	<b>244,576</b>	<b>-</b>	<b>236,620</b>	<b>97,034</b>

2022

Fund names	Restricted/ unrestricted	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Fund balances carried forward	
			£	£	£	£	
General Fund	Unrestricted	No restrictions	54,342	68,524	-	81,493	41,373
Ukraine Appeal	Restricted	Restricted to use on direct support for humanitarian assistance to people in Ukraine and Moldova impacted by the Russian invasion of Ukraine	-	382,093	-	334,389	47,704
<b>Total Funds</b>			<b>54,342</b>	<b>450,617</b>	<b>-</b>	<b>415,881</b>	<b>89,077</b>

## Note 13: Transactions with Trustees and related parties

No Trustees have been paid any remuneration or received any other benefits from an employment with the Charity or a related entity.

£14,860 was received by Trustees in reimbursements (2022: £145,524). This consisted of:

- Trustee expenses and reimbursements for goods and subscriptions purchased:

	2023	2022
	£	£
Travel	728	656
Subsistence	210	75
Accommodation	349	297
Other	4,419	2,313
<b>Total</b>	<b>5,706</b>	<b>3,341</b>

- Reimbursement for grants paid to beneficiaries of the Ukraine Appeal: £9,155 (2022: £142,183). This applied to six Ukraine Appeal grant payments, where Trustees arranged initial payment and were subsequently repaid.

At the end of the year, the charity owed £531 to Trustees in reimbursements due.

The much lower volume of Trustee reimbursements in 2023 is explained by the improved systems adopted since the Ukraine Appeal was established, enabling the great majority of grants to be transferred through the Charity's main international payments provider, Convera.

Trustees made direct donations of £660 in 2023, in addition to contributions to the Ukraine Appeal made via CAF Donate.

There were no other related party transactions in 2023.

## 6. Independent Examiner's Report to the Trustees of The BEARR Trust

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

### Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 29 October 2024

Lucy Hammond Bsc FCA

**Kreston Reeves LLP**

Chartered Accountants

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Charity registered in England and Wales No. **1011086**