

HOSTAGE INTERNATIONAL

England & Wales · Charity number 1161072

Details

Other names	HOSTAGE, HOSTAGE UK
Status	Registered
Legal form	CIO
Registered	2015-03-26
Register	View on the Charity Commission register

Contact

Address	Brigham House High Street Biggleswade Bedfordshire SG18 0LD
Phone	0845 608 1360
Email	info@hostageinternational.org
Website	www.hostageinternational.org

Activities

Objects: The Objects of the CIO are: To relieve the suffering of victims of hostage-taking (which expression shall include kidnapping and abduction) and of state-perpetrated arbitrary detentions, being the hostages or detainees and their families or the released hostages or detainees and their families by: (a) Providing support to the hostages or detainees and their families during and after a hostage-taking or arbitrary detention; (b) Providing education and training relating to the support of victims of hostage-taking and arbitrary detention and similar incidents; (c) Advocating for better support for the victims of hostage-taking and arbitrary detention; and (d) Advancing public knowledge and understanding of hostage-taking and arbitrary detention and their effects. Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.

Activities: Hostage International provides practical and emotional support and specialist services to families during and after the kidnap of a loved one, and to hostages after they return home. Hostage International also offers education and training for organisations on family support and hostage reintegration, and advocates for improved government and organisational policy and practice on hostage issues.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, Other Defined Groups

Geography

- Australia
- Canada
- Lebanon
- Netherlands
- Northern Ireland
- Scotland
- South Africa
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£199,304	£215,908	-	-
2024-03-31	£281,140	£206,121	-	-
2023-03-31	£204,285	£160,483	-	-
2022-03-31	£213,107	£154,518	-	-
2021-03-31	£214,023	£176,543	-	-

Trustees

Name	Role	Appointed
Claire Browne		2018-07-23
Donald Melville McGown		2025-03-04
Elisabeth Anne Bassett		2018-02-27
James Brandon		2025-03-04
Jantine Van Herwijnen		2025-03-04
Niall Andrew McEnery MacGinnis		2025-03-04
Pulina Whitaker		2018-11-05
Sarah Katharine Gleadall		2025-03-04

HOSTAGE INTERNATIONAL

England & Wales - Charity number 1161072

Accounts

REGISTERED CHARITY NUMBER: 1161072

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Hostage International**

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES

Mr P Bigley - Chair
Ms E A Bassett - Treasurer
Mr J Brandon (appointed 4.3.25)
Ms C Browne
Ms S K Gleadhall (appointed 4.3.25)
Ms J V Hervijnen (appointed 4.3.25)
Mr N A M MacGinnis (appointed 4.3.25)
Mr D M McGown (appointed 4.3.25)
Mr M D Millward - Honorary Secretary
Mr S Regel (resigned 4.3.25)
Mr P A Rudge (resigned 4.3.25)
Ms P Whitaker

PRINCIPAL ADDRESS

Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

**REGISTERED CHARITY
NUMBER**

1161072

INDEPENDENT EXAMINER

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

BANKERS

HSBC
23-30 High Street
Andover
SP10 1NN

**Report of the Trustees
for the Year Ended 31 March 2025**

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

Hostage International is uniquely placed to support people affected by the trauma of kidnapping and arbitrary detentions where the incident has occurred outside of their home country.

Our aim is to relieve the suffering of victims of hostage-taking (which expression shall include kidnapping and abduction) and of state-perpetrated arbitrary detentions, being the hostages and detainees and their families or the released hostages and detainees and their families, by:

- (a) providing support to the hostages and detainees and their families, during and after a hostage-taking or arbitrary detention;
- (b) providing education and training relating to the support of victims of hostage-taking, arbitrary detention and similar incidents;
- (c) advocating for better support for the victims of hostage-taking and arbitrary detention; and
- (d) advancing public knowledge and understanding of hostage-taking and arbitrary detention and their effects.

Our work to deliver on these aims is led by employees with specialist expertise in these areas, supported by trained and dedicated volunteer caseworkers.

As well as providing direct support to those in need of our services, we also offer comprehensive and tailored information and guidance to families and released hostages, including those affected by arbitrary detention.

We also facilitate access to pro-bono specialists and professional services offering legal advice, mental health therapy, medical and dental care and media advice. We aim to lessen the strain around administrative tasks, and financial or employment worries for those affected.

We work with governments, agencies and employers to raise awareness and to deliver education around family and hostage needs and best practice in family support during an incident.

**Report of the Trustees
for the Year Ended 31 March 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Against the backdrop of an increasingly volatile world, throughout 2024-2025 our work remained as relevant and essential as ever for those affected by hostage-taking, particularly arbitrary detention.

During this period, which coincided with the 20th anniversary since our founding, the total number of people we have supported throughout our history exceeded 500 individuals, and more new beneficiaries contacted us than ever before.

We received 280 enquiries in this financial year, of which 49 fell within our remit for Hostage International's specialist support. For those who did not, we responded or signposted them to other relevant organisations.

We have responded effectively to the needs of individuals and families who found us via our website or word of mouth or were referred by their home government e.g. the Foreign Commonwealth & Development Office (FCDO) in the UK, Department of Foreign Affairs & Trade (DFAT) in Australia and the Federal Foreign Office (FFO) in Germany.

In this period, we assisted people from across 17 nationalities based in 16 countries: Australia, Belgium, Canada, France, Germany, Republic of Ireland, Israel, New Zealand, Portugal, South Africa, Spain, Sweden, Switzerland, Ukraine, United States and the UK.

At the start of the 2024-25 financial year, we were supporting a total of around 70 people at any one time which rose to our being in regular contact with more than 90 individuals by the end of March 2025. We have also indirectly supported affected people through pro-bono guidance and information we occasionally deliver to other organisations, including the Israeli Hostages & Missing Families Forum, in cases where they may be better placed to deliver support to those affected.

Our support is always impartial and independent and often involves the executive team guiding those affected by hostage-taking through the complexities these cases present, from the geopolitical context and consular assistance challenges, to the role of other stakeholders such as media, lawyers, civil society, governments, the UN or EU. The team also helped families to prepare for interactions with these stakeholders and attended meetings alongside them.

We also facilitated access to over 200 hours of trauma therapy for more than 20 individuals - at no cost to them - provided alongside personal and practical support from a dedicated caseworker to help address daily challenges. We are grateful to our mental health practitioner partners and also our team of volunteer caseworkers who work alongside the executive in this essential support provision.

A highlight of the year was in September 2024 when we successfully delivered a pilot project for 15 former hostages to join a day retreat to share their experiences and provide mutual support in safe and private surroundings. The retreat was held in the UK and part-funded by the National Lottery Community Fund. The day was organised by the executive team together with a core group of former hostages. The feedback following the retreat was heartwarming. One person who attended said, "Over the last 12 years I have felt that I've been carrying the term 'former hostage' on my own with no one really understanding what that felt like, but after Friday I have no need to. So, thank you."

We also launched a pilot family mediation project, with beneficiaries based in Belgium being the first to trial this new form of support around reintegration for former hostages and their loved-ones post release.

As well as direct support for people affected by hostage situations, we also continued to advocate for better support for victims and to promote a better understanding of the human impact of hostage-taking and arbitrary detention.

Our CEO, Lara Symons, was invited and hosted by the Canadian government to speak on a panel about the human impact and complexities of arbitrary detention at the UN Human Rights Council in Geneva in June.

**Report of the Trustees
for the Year Ended 31 March 2025**

Separately, Lara was a participant on the Canadian House of Commons Committee witness panel debating Bill C-353 (restrictive measures against hostage-taking) and she made a verbal and written submission to the Australian senate Inquiry into the wrongful detention of Australian citizens overseas. We also offered our expertise and learnings to the UK Parliament's All Party Parliamentary Group on Arbitrary Detention and Hostage Affairs, and made a written submission to the UN Special Rapporteur on Torture supporting the recognition of hostage-taking as a form of torture.

In addition to raising awareness through these formal channels, we engaged with key government contacts in a number of European capitals as well as in Australia, Canada and New Zealand to share our learnings and to help encourage better support for those affected.

Our bespoke training programme continued to be an important revenue stream and an opportunity to share our expertise with governments, NGOs and other organisations which engage with families during a crisis.

Fundraising activities

We are grateful to the various individuals who embarked on challenge events - marathons, ultramarathons, walks and more - to help raise funds and awareness for Hostage International. These included people who had previously been supported by the charity and those working in kidnap response or insurance sectors who were moved to raise money for our valuable work.

For those directly impacted by the trauma of a hostage situation - whether as a family member or former hostage - taking part in such events can be cathartic. In April 2024, Anoosheh Ashoori, a former beneficiary turned fundraiser for Hostage International, ran his third London Marathon since his release from arbitrary detention in Iran. He said: "Running isn't just a sport, it's a treatment for healing, a remedy for any psychological injury you might have." He said that he ran for Hostage International because, "the charity is there for families who are suffering and hopefully when a hostage returns, they can receive the help as I did".

We were also fortunate to be introduced to Myriad Canada by a former beneficiary who wanted to make a donation to Hostage International, but needed a channel for tax-efficient giving. This donation not only helped to fund our case manager role, but also helped to kick-start our work in finding appropriate mechanisms for people to give from around the world.

We continued to work on improving our monitoring and accountability. We successfully applied for a grant of £7,000 from MSN Fund which led to our working with experts at the NCVO (National Council for Voluntary Organisations) to develop a comprehensive monitoring and evaluation framework. This will enable us to improve our feedback and accountability mechanisms.

One anonymous corporate supporter hosted an end of year fundraising event which enabled us to thank some of our key supporters and raise a further £1,000.

At the close of this financial year, we had around 30 regular donors giving a total of around £350 per month. We would like to increase this number going forward.

**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Financial position

Income/ receipts in the period decreased against the prior year (£199,304 compared with £281,140 in 2023-24). The decrease is largely attributable to an fall in education training income and funding no longer being received from the Sigrid Rausing Trust. Last year saw the 20th Anniversary event which contributed to an increase in donations.

There was a small increase in expenditure in the period over the prior year (£215,908 compared with £206,121 in 2023-24) which is attributable to higher spending on staff costs and the family and hostage support programme. The charity's net assets decreased in the year from £395,666 to £380,025. These assets are primarily the charity's cash balances with HSBC although a small balance is also retained with PayPal.

At the end of this financial year, and for the first time in four years, we closed with a planned deficit rather than the significant annual surplus we saw in recent years.

While we budgeted for a deficit, it was higher than anticipated and was mainly caused by a shortfall in budgeted income from our education programme and corporate funding. Many of our NGO training clients have either taken our training in-house or are suffering from funding cuts. Our four years of funding from the Sigrid Rausing Trust also ended in October 2024. We are grateful for the generous level of support we received, but the loss of this income (which reached £45,000 in 2023-24), left a gap, and contributed to the income deficit this financial year. We were nonetheless successful in off-setting some of that loss with Myriad Canada funding and smaller project grants from the National Lottery Community Fund and MSN Fund.

Alongside the drop in income, we also experienced a rise in costs. Spending increased for the provision of trauma therapy for the individuals we support, much of which used to be provided pro bono. Despite increases in running costs, our expenditure during this period was broadly in line with the budget.

**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

Reserves policy

PURPOSE

The purpose of the Reserves Policy for Hostage International (HI) is to ensure the financial stability and ongoing operations of the organisation. The Reserves are intended to provide an internal source of funds for the development of our principal activity and any unavoidable increases in expenditure. The Reserves could also be used for funding short-term deficits in the budget (for example when investment is needed in advance of an expected injection of funds) or for one off, non-recurring expenses that cannot be covered by future income. The Reserves are not intended to replace a permanent loss of funds, or to eliminate an ongoing shortfall in the budget.

The Reserves are defined as designated funds which are agreed upon and set aside by the Board of Trustees. The minimum amount to be set aside will be an amount sufficient to maintain the operating costs of the organisation for a set number of months. The Reserves will be reviewed annually and adjusted in response to internal and external changes.

THE RESERVES

The target minimum Reserves are equal to three months operating costs although HI will strive to maintain a higher level of reserves wherever possible. The calculation of average monthly operating costs includes all recurring predictable costs such as salaries, insurance, office costs, communications, fees and travel. It will also include a sum to cover family support costs. The amount will be recalculated each year after the approval of the annual budget, reported to the Board of Trustees and included in financial updates and with the Annual Report.

ACCOUNTING FOR RESERVES

The Reserves will be maintained in a separate account and will therefore be monitored separately from the current account.

FUNDING OF RESERVES

The Reserves will be funded with surplus from the operating funds.

USE OF RESERVES

Identifying appropriate use of Reserve Funds

The Chief Executive will identify the need for access to the Reserves and confirm to the Trustees that the use of funds is consistent with this policy. This will also require analysis of the reason for the shortfall and the time period in which the funds will be needed and replenished.

Authority to use Reserve Funds

The Chief Executive has the authority to use the Reserves, in direct consultation with the Treasurer and the Chairman. This will then be reported to the Board of Trustees at the next scheduled meeting, along with a report on the reason for the use of funds and plans to restore the Reserves to the minimum targeted amount.

Monitoring and Reporting

The Chief Executive is responsible for ensuring that the Reserves are used in line with this policy and to flag with the Board if HI's reserves fall below the level of six months operating costs. Records will be maintained of the use of funds and plans to replenish them and regular reports will be provided to the Board of Trustees detailing progress to restore the Reserves to the minimum amount should their levels fall below the agreed levels.

**Report of the Trustees
for the Year Ended 31 March 2025**

FUTURE PLANS

There is growing recognition of Hostage International as a charity with a distinct purpose from other organisations working in this field, and as that awareness grows, so does the demand for our work. We are keen to embrace this growth and to expand the number of people we are supporting across different countries as well as enhance the benefits we can bring by developing new and unique services particularly tailored to their needs. This growth and service enhancement requires more funding at a time when fundraising is becoming ever more difficult. We are exploring options and innovative ideas to increase and diversify our funding base.

We are particularly excited to see a real growth in our footprint across Europe, and will continue to build on this momentum.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year.

In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 constitution. The trustees 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.

Day-to-day management of the charity continued to reside with the Chief Executive, supported by the Communications and Engagement Manager and Case Manager.

Recruitment and appointment of new trustees

After many years of service two of our long-standing trustees, Peter Rudge and Stephen Regel, stepped down from the board in March 2025.

Following an open recruitment process and to ensure a seamless transition next year when further trustees are expected to step down, five new trustees - including two with lived experience - were appointed to the board in March 2025: James Brandon, Sarah Gleadall, Jantine van Herwijnen, Niall MacGinnis and Donald McGown. Our board is in a strong position to provide excellent governance as the charity moves forward.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Acknowledgements

Many individuals and organisations dedicate time and expertise free of charge to Hostage International to help us deliver our services.

For those that offer support in confidence we thank you, but we would specifically like to thank the following for their pro-bono support:

Hogan Lovells LLP for their legal assistance given to our beneficiaries,
Jones Day for their legal assistance for the charity itself and for the use of their office space,
Tom Hole of Stirlingdale Creative Design for his website support,
David Mapple of Outcider for his media monitoring,
Our government partners in Europe, Australia, Canada and New Zealand for their continuing support and collaboration, and to the UK's FCDO for their continued funding of our support for British nationals.

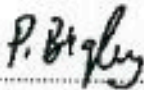
We would also like to thank the following funders:

The National Lottery Community Fund
Myriad Canada
MSN Fund

We are also grateful for the ongoing collaboration with Hostage US and Hostage Italia which provide support in the USA and Italy respectively.

Finally, we want to thank all our volunteers around the world who provide dedicated and caring support to our beneficiaries throughout the year and to those who help raise our profile. These include our co-founder Sir Terry Waite KCMG CBE and our patrons John McCarthy CBE and Judith Tebbutt who continue to support our work in raising our profile and funds to help ensure that we can continue to help others who, like them, have been affected by hostage-taking.

Approved by order of the board of trustees on 4th December 2025 and signed on its behalf by:



Trustee

**Independent Examiner's Report to the Trustees of
Hostage International**

Independent examiner's report to the trustees of Hostage International

I report to the charity trustees on my examination of the accounts of Hostage International (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.



Colin Airey FCCA

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

Date: 19th December 2025

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	41,959	-	41,959	49,753
Charitable activities					
Education Programme		46,032	-	46,032	84,212
Grants Receivable		80,025	24,151	104,176	125,000
Other trading activities	3	210	-	210	16,479
Investment income	4	<u>6,927</u>	<u>-</u>	<u>6,927</u>	<u>5,696</u>
Total		<u>175,153</u>	<u>24,151</u>	<u>199,304</u>	<u>281,140</u>
EXPENDITURE ON					
Raising funds		3,149	-	3,149	12,499
Charitable activities					
Education Programme		3,423	-	3,423	8,171
Staff Costs		175,718	-	175,718	161,917
Family and Hostage Support Programme		2,802	17,151	19,953	11,199
Administration		<u>12,465</u>	<u>1,200</u>	<u>13,665</u>	<u>12,335</u>
Total		<u>197,557</u>	<u>18,351</u>	<u>215,908</u>	<u>206,121</u>
NET INCOME/(EXPENDITURE)		(22,404)	5,800	(16,604)	75,019
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>397,072</u>	<u>-</u>	<u>397,072</u>	<u>322,053</u>
TOTAL FUNDS CARRIED FORWARD		<u>374,668</u>	<u>5,800</u>	<u>380,468</u>	<u>397,072</u>

The notes form part of these financial statements

Hostage International

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	443	-	443	1,406
CURRENT ASSETS					
Debtors	9	20,149	-	20,149	822
Cash at bank and in hand		<u>363,075</u>	<u>5,800</u>	<u>368,875</u>	<u>404,979</u>
		383,224	5,800	389,024	405,801
CREDITORS					
Amounts falling due within one year	10	(8,999)	-	(8,999)	(10,135)
NET CURRENT ASSETS		<u>374,225</u>	<u>5,800</u>	<u>380,025</u>	<u>395,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>374,668</u>	<u>5,800</u>	<u>380,468</u>	<u>397,072</u>
NET ASSETS		<u>374,668</u>	<u>5,800</u>	<u>380,468</u>	<u>397,072</u>
FUNDS	11				
Unrestricted funds				374,668	397,072
Restricted funds				<u>5,800</u>	<u>-</u>
TOTAL FUNDS				<u>380,468</u>	<u>397,072</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4/12/2025 and were signed on its behalf by:


Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

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

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. These are capitalised if they can be used for more than one year.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows :-

Computer Equipment	33% on cost
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Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued**Fund accounting**

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

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>41,959</u>	<u>49,753</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>210</u>	<u>16,479</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>6,927</u>	<u>5,696</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	<u>313</u>	<u>78</u>

6. STAFF COSTS

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

	2025	2024
Charity Executives	3	3
Support Staff	<u>1</u>	<u>-</u>
	<u>4</u>	<u>3</u>

During the year only one employee received emoluments in excess of £60,000 (2024 - 1).

Total employment benefits of Charity Executive personnel of the Charity were £175,101 (2024: £154,839)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,753	-	49,753
Charitable activities			
Education Programme	84,212	-	84,212
Grants Receivable	125,000	-	125,000
Other trading activities	16,479	-	16,479
Investment income	<u>5,696</u>	<u>-</u>	<u>5,696</u>
Total	<u>281,140</u>	<u>-</u>	<u>281,140</u>
EXPENDITURE ON			
Raising funds	12,499	-	12,499
Charitable activities			
Education Programme	8,171	-	8,171
Staff Costs	161,917	-	161,917
Family and Hostage Support Programme	11,199	-	11,199
Administration	<u>12,335</u>	<u>-</u>	<u>12,335</u>
Total	<u>206,121</u>	<u>-</u>	<u>206,121</u>
NET INCOME	75,019	-	75,019
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>322,053</u>	<u>-</u>	<u>322,053</u>
TOTAL FUNDS CARRIED FORWARD	<u>397,072</u>	<u>-</u>	<u>397,072</u>

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024 and 31 March 2025	<u>3,702</u>
DEPRECIATION	
At 1 April 2024	2,296
Charge for year	<u>963</u>
At 31 March 2025	<u>3,259</u>
NET BOOK VALUE	
At 31 March 2025	<u>443</u>
At 31 March 2024	<u>1,406</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	19,484	-
Other debtors	<u>665</u>	<u>822</u>
	<u>20,149</u>	<u>822</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	4,105	4,127
Other creditors	<u>4,894</u>	<u>6,008</u>
	<u>8,999</u>	<u>10,135</u>

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	397,072	(22,404)	374,668
Restricted funds			
Donations and grants	-	5,800	5,800
TOTAL FUNDS	<u>397,072</u>	<u>(16,604)</u>	<u>380,468</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	175,153	(197,557)	(22,404)
Restricted funds			
Donations and grants	24,151	(18,351)	5,800
TOTAL FUNDS	<u>199,304</u>	<u>(215,908)</u>	<u>(16,604)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	322,053	75,019	397,072
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>322,053</u>	<u>75,019</u>	<u>397,072</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,140	(206,121)	75,019
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>281,140</u>	<u>(206,121)</u>	<u>75,019</u>

12. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution pension scheme and separately pays contributions into an employee's Self-Invested Personal Pension. The total pension expense for the year was £7,528 (2024: £6,648).

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Hostage International

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,959	49,753
Other trading activities		
Fundraising events	210	16,479
Investment income		
Deposit account interest	6,927	5,696
Charitable activities		
Education programme	46,032	84,212
Trusts and foundation grants	24,176	45,000
Government grants	<u>80,000</u>	<u>80,000</u>
	<u>150,208</u>	<u>209,212</u>
Total incoming resources	199,304	281,140
EXPENDITURE		
Raising donations and legacies		
Fundraising events	563	9,945
Fundraising support	2,586	2,330
Web hosting and design	<u>-</u>	<u>224</u>
	3,149	12,499
Charitable activities		
Family and hostage support provision	17,314	10,461
Helpline	504	504
Family and hostage support guides	2,135	234
Speaker expenses	3,423	8,171
Wages	106,222	91,945
Social security	8,392	7,688
Pensions	<u>5,311</u>	<u>4,597</u>
	143,301	123,600
Support costs		
Management		
Wages	47,828	46,030
Social security	3,620	2,590
Pensions	2,613	2,447
Insurance	2,922	2,580
Telephone	227	306
Postage and stationery	387	566
Computer & software costs	2,682	1,749
Sundries	<u>295</u>	<u>86</u>
Carried forward	60,574	56,354

This page does not form part of the statutory financial statements

Hostage International**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
Management		
Brought forward	60,574	56,354
Book-keeping & payroll fees	1,970	1,416
Staff training	623	1,252
Travel	<u>1,109</u>	<u>5,368</u>
	64,276	64,390
Finance		
Bank charges	(31)	174
Online donation services	<u>1,127</u>	<u>1,441</u>
	1,096	1,615
Other		
Computer equipment	963	1,123
Governance costs		
Trustees' expenses	313	78
Independent examiners fee	2,810	2,760
Board meetings	<u>-</u>	<u>56</u>
	<u>3,123</u>	<u>2,894</u>
Total resources expended	<u>215,908</u>	<u>206,121</u>
Net (expenditure)/income	<u>(16,604)</u>	<u>75,019</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1161072

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Hostage International**

**George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD**

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

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Statement of Financial Activities	8
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**Reference and Administrative Details
for the Year Ended 31 March 2024**

TRUSTEES	Mr P Bigley - Chair Ms E A Bassett - Treasurer Ms C Browne Mr M D Millward - Honorary Secretary Mr S Regel Mr P A Rudge Ms P Whitaker
PRINCIPAL ADDRESS	PO Box 467 Ashted Surrey KT22 2LQ
REGISTERED CHARITY NUMBER	1161072
INDEPENDENT EXAMINER	George Hay Partnership LLP Chartered Accountants Brigham House High Street Biggleswade Bedfordshire SG18 0LD
BANKERS	HSBC 23-30 High Street Andover SP10 1NN

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Hostage International is uniquely placed to support people affected by the trauma of kidnapping and arbitrary detentions where the incident has occurred outside of their home country.

Our aim is to relieve the suffering of victims of hostage-taking (which expression shall include kidnapping and abduction) and of state-perpetrated arbitrary detentions, being the hostages and detainees and their families or the released hostages and detainees and their families, by:

- (a) providing support to the hostages and detainees and their families, during and after a hostage-taking or arbitrary detention;
- (b) providing education and training relating to the support of victims of hostage-taking, arbitrary detention and similar incidents;
- (c) advocating for better support for the victims of hostage-taking and arbitrary detention; and
- (d) advancing public knowledge and understanding of hostage-taking and arbitrary detention and their effects.

Our work to deliver on these aims is led by employees with specialist expertise in these areas, supported by trained and dedicated volunteer caseworkers.

As well as providing direct support to those in need of our services, we also offer comprehensive and tailored information and guidance to families and released hostages, including those affected by arbitrary detention.

We also facilitate access to pro-bono specialists and professional services offering legal advice, mental health therapy, medical and dental care and media advice. We aim to lessen the strain around administrative tasks, and financial or employment worries for those affected.

We work with governments, agencies and employers to raise awareness and to deliver education around family and hostage needs and best practice in family support during an incident.

Update to our constitution

Over recent years we have been responding to the need to support those affected by arbitrary detentions, as well as other hostage situations. As such we amended our constitution to reflect this change, which was approved by the Charity Commission for England and Wales on 20 March 2024.

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout the financial year 2023-2024, the number of people who reached out to us for support was similar to 2022-2023, which in turn had seen a rise on previous years, and with an increased need for support relating to arbitrary detentions.

We have also witnessed an increase in individuals approaching us whose hostage experience occurred many years ago, highlighting the long-term impact of and need for support in these cases.

Throughout these 12 months, more than 35 individuals approached us for support for the first time, leading to our team working with up to 70 people at any one time including those in need of our ongoing guidance and help.

Throughout this financial year we continued to grow our global reach supporting individuals and families around the world in countries including Australia, Belgium, Canada, France, Germany, Indonesia, Iraq, New Zealand, Republic of Ireland, Turkey, the UAE and the UK. We have also updated our website to be available in multiple languages.

In October 2023, the types of challenges that hostages and their families face was drawn into sharp focus, and reported on widely, by the Israeli/ Gaza conflict in which multiple hostages were taken. While highlighting the types of challenges that hostages and their families can face, this hostage crisis has also heightened the anxiety of those with loved ones held, particularly in the Middle East, and has been a trigger for some former hostages whom we support. However, as an independent and impartial charity, and despite numerous media approaches, we made the decision not to comment publicly, but to continue our work to provide independent and impartial support to individuals of any nationality or religion affected by hostage-taking or arbitrary detentions outside their home country.

In the last financial year, we shared our knowledge and best practice in family and hostage support with a number of organisations, which in 2023-24 included the Hostages and Missing Families Forum.

In August 2023, we expanded our executive team to include a case manager to further grow our internal subject-matter expertise, particularly around the role of governments.

The executive team is supported by our team of volunteers around the world, including those with specialist mental health expertise which is particularly necessary given the increased need for mental health support we are seeing. As well as working with specialist volunteers we have partners throughout the world including Trauma Treatment International, Phoenix Australia, and a number of private consultancies in Canada.

This year, we have enabled more than 20 people – both family members and former hostages - in five countries to receive specialist mental health care.

We have continued to deliver bespoke training, and ad-hoc advice when requested, around best practice in family support to corporate and non-profit organisations and governments around the world to help ensure that those in need will receive the help they require.

In the UK, we organised a multinational government kidnap conference for the Five Eyes Partners (Australia, Canada, New Zealand, the UK, and the US) with the Foreign Commonwealth & Development Office (FCDO). The aim was to encourage learning through highlighting kidnap trends, and illustrating some of the complexities for those affected. As well as representatives from the FCDO and Hostage International, speakers included a former hostage, their employer and the mother of a hostage, as well as members of the media who have reported on hostage situations.

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE
Charitable activities - continued

Our work in quietly advocating for better support for those affected by hostage-taking and arbitrary detention continues around the world, and has included:

- Our CEO, Lara Symons, spent time in Australia delivering training and working alongside our Hostage International Australian representatives to build connections to ensure that people in need can access our services. Also in Australia, we started work with our pro-bono legal partner Hogan Lovells to start influencing changes in legislation around Guardianship for Missing Persons to ensure that families can apply for guardianship when a loved one is kidnapped or detained. Under the current law, families are not eligible to apply for guardianship because the person held captive does not qualify as a missing person. This will be similar to work we did in the UK when our input was readily received and incorporated into UK legislation in 2019.
- In the UK, we contributed to the charity Redress's Protecting British Nationals Abroad from Human Rights Violations – Principles for a legal right to consular assistance. Our aim is to encourage the government to encourage debate about how consular access to arbitrary detainees might be better addressed. Consular visits are extremely important for the welfare of detainees and communication with their families, so it is important for Hostage International to be encouraging discussion in this area and to be seen to be advocating for improvements.
- In June, our CEO attended the UN Office of Counter-Terrorism Kidnap for Ransom Project Expert Group Meeting in Rabat, Morocco, joining a panel around raising awareness of the impact of hostage-taking, and moderating a session with speakers including a family member and former hostage.

Our continued growth in our international work has seen a corresponding rise in our speaker expenses, particularly as our CEO has travelled more widely to deliver essential education and training to organisations and governments around the world. However, it is important to note that most of these expenses are reimbursed to the charity by the host, and this reimbursement is treated as income in our financial statements.

Fundraising activities

In March 2024, we held an event in the magnificent surroundings of the Central Criminal Court 'Old Bailey' in London, UK. We raised more than £17,000 and secured contacts who have subsequently gone on to support us further and to whom we are most grateful.

Some other key achievements in this period have been:

- Securing a final grant from Sigrid Rausing Trust.
- Receiving continued funding support from the UK's FCDO.
- Delivering expert training around family support to governments and organisations, which not only secures revenue to ensure that we can continue delivering our services to our beneficiaries but highlights essential awareness around family and hostage support.
- Continuing to grow our pro-bono and volunteer support. In a bid to bring our team of volunteer caseworkers together, we invited our full team from around the world to attend the Old Bailey event, and the next day held in-person training for our caseworkers and team.

We are also hugely grateful to all the individuals who have literally gone the extra mile for Hostage International, such as Adam Samuels who walked the Pennine Way in the UK, and Anoosheh Ashoori who ran his third UK London Marathon to help raise funds and awareness for Hostage International, as well as to all those whom we can't list here, but who continue to support us in other ways.

**Report of the Trustees
for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Financial position

Income/ receipts in the period increased over the prior year (£281,140 compared with £204,285 in 2022-23). The increase is largely attributable to an uplift in education training income following the international kidnap conference delivered in February 2024. Both Government grant income and fundraising event income increased in the year compared with the prior year.

There was an increase in expenditure in the period over the prior year (£206,121 compared with £160,483 in 2022-23) which is attributable to higher spending on the cost of raising funds, the education programme and staffing costs. The charity's net assets increased in the year from £322,053 to £395,666. These assets are primarily the charity's cash balances with HSBC although a small balance is also retained with PayPal.

Reserves policy

Hostage International's reserves policy was established to ensure stability for the ongoing operations of the organisation. The policy requires that the charity retains a fund of not less than three months predicted running costs to provide a buffer against fluctuations in income or unexpected expenses. The charity continued to comply with its Reserves Policy throughout the financial year.

Our current reserves at the end of this financial period will ensure the financial stability of the charity for the next two years. We are aware that this level is high, but we are anticipating a reduction in our reserves following the end of a period of generous funding from the Sigrid Rausing Trust and a potential downturn in our educational revenue as training budgets are under pressure. We are also anticipating increased costs as we extend our service provision and as our international work grows. With a potential downturn in accessing our historic funding, we are adapting our fundraising to explore alternative options.

FUTURE PLANS

Our anniversary has given us the opportunity to reflect on our 20 years as a charity, during which we have supported over 400 individuals, and to ensure that we continue to adapt so that we can respond to the needs of those who reach out to us in the future.

We plan to continue to expand our international reach, building our network of partnerships in the main countries in which we work. We also aim to develop improved support in various areas of our delivery, such as around family reintegration post-release.

We will continue to develop our communication and engagement activities, to support fundraising, but crucially to ensure that those in need know where to find us.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document (its constitution) and is a charitable incorporated organisation.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year.

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Statement of responsibilities of the trustees - continued

In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 constitution. The trustees 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.

Day-to-day management of the charity continued to reside with the Chief Executive, supported by the Communications and Engagement Manager and Case Manager.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

We did not recruit any new trustees during this financial year.

The board of seven trustees were satisfied that its composition met the needs of the charity during the year and provided the support and governance required to drive our charity forward to deliver the best possible service to our beneficiaries and all those affected by hostage-taking and arbitrary detention. However, in anticipation of a number of trustees stepping down from their role in the next 2-3 years, after many years of service, the board will be looking to appoint several new trustees in 2025 and 2026.

Acknowledgements

Our work has been made possible by the many individuals and organisations which dedicate their time and expertise free of charge to Hostage International. We would specifically like to thank Hogan Lovells LLP for the many hours of pro bono legal assistance given to our beneficiaries, and Trauma Treatment International for the excellent trauma support given to those beneficiaries most in need. Thank you also to Jones Day for their assistance with legal matters pertaining to the charity and for the use of their office space. We would also like to thank Tom Hole of Stirlingdale Creative Design for his website support, and David Mapple of Outsider for his help around media monitoring. We would like to thank our government partners in the UK, Canada and Australia for their continuing support and collaboration and the Sigrid Rausing Trust in particular for supporting our international work.

We are also grateful for the ongoing collaboration with our two sister charities, Hostage US and Hostage Italia.

We want to say a particular thank you to all our volunteers who provide dedicated and caring support to our beneficiaries throughout the year and to those who help raise our profile.

Thank you also to our co-founders Sir Terry Waite KCMG CBE and Carlo Laurenzi OBE, and our patrons John McCarthy CBE and Judith Tebbutt for their ongoing support.

Approved by order of the board of trustees on 10th December 2024 and signed on its behalf by:

Trustee

**Independent Examiner's Report to the Trustees of
Hostage International**

Independent examiner's report to the trustees of Hostage International

I report to the charity trustees on my examination of the accounts of Hostage International (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

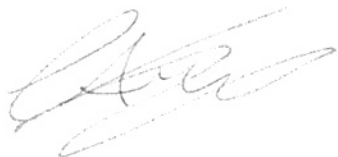
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.



Colin Airey FCCA

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

Date: 20/12/2024

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	49,753	-	49,753	59,681
Charitable activities					
Education Programme		84,212	-	84,212	48,092
Grants Receivable		125,000	-	125,000	95,125
Other trading activities	3	16,479	-	16,479	-
Investment income	4	<u>5,696</u>	<u>-</u>	<u>5,696</u>	<u>1,387</u>
Total		<u>281,140</u>	<u>-</u>	<u>281,140</u>	<u>204,285</u>
EXPENDITURE ON					
Raising funds		12,499	-	12,499	2,648
Charitable activities					
Education Programme		8,171	-	8,171	501
Staff Costs		161,917	-	161,917	125,081
Family and Hostage Support Programme		11,199	-	11,199	15,567
Administration		<u>12,335</u>	<u>-</u>	<u>12,335</u>	<u>16,686</u>
Total		<u>206,121</u>	<u>-</u>	<u>206,121</u>	<u>160,483</u>
NET INCOME		75,019	-	75,019	43,802
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>322,053</u>	<u>-</u>	<u>322,053</u>	<u>278,251</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>397,072</u></u>	<u><u>-</u></u>	<u><u>397,072</u></u>	<u><u>322,053</u></u>

The notes form part of these financial statements

Hostage International

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	1,406	-	1,406	1,534
CURRENT ASSETS					
Debtors	9	822	-	822	164
Cash at bank and in hand		<u>404,979</u>	<u>-</u>	<u>404,979</u>	<u>326,842</u>
		405,801	-	405,801	327,006
CREDITORS					
Amounts falling due within one year	10	(10,135)	-	(10,135)	(6,487)
NET CURRENT ASSETS		<u>395,666</u>	<u>-</u>	<u>395,666</u>	<u>320,519</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>397,072</u>	<u>-</u>	<u>397,072</u>	<u>322,053</u>
NET ASSETS		<u>397,072</u>	<u>-</u>	<u>397,072</u>	<u>322,053</u>
FUNDS	11				
Unrestricted funds				<u>397,072</u>	<u>322,053</u>
TOTAL FUNDS				<u>397,072</u>	<u>322,053</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10th December 2024 and were signed on its behalf by:

Trustee

Byline

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

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

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. These are capitalised if they can be used for more than one year.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows :-

Computer Equipment	33% on cost
--------------------	-------------

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>49,753</u>	<u>59,681</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>16,479</u>	<u>-</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>5,696</u>	<u>1,387</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	<u>78</u>	<u>185</u>

6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	137,975	110,770
Social security costs	10,278	7,934
Other pension costs	<u>7,044</u>	<u>5,756</u>
	<u>155,297</u>	<u>124,460</u>

During the year only one employee received emoluments in excess of £60,000 (2023 - 1).

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

	2024	2023
Management	3	2
Support Staff	<u>-</u>	<u>1</u>
	<u>3</u>	<u>3</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. STAFF COSTS - continued

Total employment benefits of key management personnel of the Charity were £136,615 (2023: £112,575)

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	59,681	-	59,681
Charitable activities			
Education Programme	48,092	-	48,092
Grants Receivable	95,125	-	95,125
Investment income	<u>1,387</u>	<u>-</u>	<u>1,387</u>
Total	<u>204,285</u>	<u>-</u>	<u>204,285</u>
EXPENDITURE ON			
Raising funds	2,648	-	2,648
Charitable activities			
Education Programme	501	-	501
Staff Costs	125,081	-	125,081
Family and Hostage Support Programme	15,567	-	15,567
Administration	<u>16,686</u>	<u>-</u>	<u>16,686</u>
Total	<u>160,483</u>	<u>-</u>	<u>160,483</u>
NET INCOME	43,802	-	43,802
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>278,251</u>	<u>-</u>	<u>278,251</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>322,053</u></u>	<u><u>-</u></u>	<u><u>322,053</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023	2,707
Additions	<u>995</u>
At 31 March 2024	<u>3,702</u>
DEPRECIATION	
At 1 April 2023	1,173
Charge for year	<u>1,123</u>
At 31 March 2024	<u>2,296</u>
NET BOOK VALUE	
At 31 March 2024	<u>1,406</u>
At 31 March 2023	<u>1,534</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>822</u>	<u>164</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation and social security	4,127	3,088
Other creditors	<u>6,008</u>	<u>3,399</u>
	<u>10,135</u>	<u>6,487</u>

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	322,053	75,019	397,072
	<u>322,053</u>	<u>75,019</u>	<u>397,072</u>
TOTAL FUNDS	<u>322,053</u>	<u>75,019</u>	<u>397,072</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,140	(206,121)	75,019
	<u>281,140</u>	<u>(206,121)</u>	<u>75,019</u>
TOTAL FUNDS	<u>281,140</u>	<u>(206,121)</u>	<u>75,019</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

11. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	278,251	43,802	322,053
	<u>278,251</u>	<u>43,802</u>	<u>322,053</u>
TOTAL FUNDS	<u>278,251</u>	<u>43,802</u>	<u>322,053</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,285	(160,483)	43,802
	<u>204,285</u>	<u>(160,483)</u>	<u>43,802</u>
TOTAL FUNDS	<u>204,285</u>	<u>(160,483)</u>	<u>43,802</u>

12. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution pension scheme and separately pays contributions into an employee's Self-Invested Personal Pension. The total pension expense for the year was £6,648 (2023: £5,361).

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Hostage International

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49,753	59,681
Other trading activities		
Fundraising events	16,479	-
Investment income		
Deposit account interest	5,696	1,387
Charitable activities		
Education programme	84,212	48,092
Trusts and foundation grants	45,000	35,125
Government grants	<u>80,000</u>	<u>60,000</u>
	<u>209,212</u>	<u>143,217</u>
Total incoming resources	281,140	204,285
EXPENDITURE		
Raising donations and legacies		
Fundraising events	9,945	534
Fundraising support	2,330	2,086
Web hosting and design	<u>224</u>	<u>28</u>
	12,499	2,648
Charitable activities		
Family and hostage support provision	10,538	11,202
Helpline	504	504
Family and hostage support guides	234	286
Films	-	475
Speaker expenses	8,171	501
Wages	91,945	70,051
Social Security	7,688	4,667
Pensions	4,597	3,503
Professional fees - Trauma treatment	<u>(77)</u>	<u>3,100</u>
	123,600	94,289
Support costs Management		
Wages	46,030	40,719
Social security	2,590	3,267
Pensions	2,447	2,253
Insurance	2,580	2,280
Telephone	306	708
Postage and stationery	566	436
Computer & software costs	1,749	5,642
Sundries	86	85
Book-keeping & payroll fees	<u>1,416</u>	<u>1,212</u>
Carried forward	57,770	56,602

This page does not form part of the statutory financial statements

Hostage International**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	2024 £	2023 £
Management		
Brought forward	57,770	56,602
Staff training	1,252	133
Travel	<u>5,368</u>	<u>488</u>
	64,390	57,223
Finance		
Bank charges	174	63
Online donation services	<u>1,441</u>	<u>510</u>
	1,615	573
Other		
Computer equipment	1,123	902
Governance costs		
Trustees' expenses	78	185
Independent examiners fee	2,760	2,640
Board meetings	56	583
Trustees training	<u>-</u>	<u>1,440</u>
	<u>2,894</u>	<u>4,848</u>
Total resources expended	<u>206,121</u>	<u>160,483</u>
Net income	<u><u>75,019</u></u>	<u><u>43,802</u></u>

This page does not form part of the statutory financial statements

HOSTAGE INTERNATIONAL

England & Wales - Charity number 1161072

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Hostage International**

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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Detailed Statement of Financial Activities	15 to 16

**Reference and Administrative Details
for the Year Ended 31 March 2023**

TRUSTEES

Mr P Bigley - Chair
Ms E A Bassett - Treasurer
Ms J Tebbutt (resigned 1.1.23)
Ms P Whitaker
Ms C Browne
Mr S Regel
Mr M D Millward - Honary Secretary
Mr P A Rudge

PRINCIPAL ADDRESS

PO Box 467
Ashtead
Surrey
KT22 2LQ

**REGISTERED CHARITY
NUMBER**

1161072

INDEPENDENT EXAMINER

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

BANKERS

HSBC
23-30 High Street
Andover
SP10 1NN

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Hostage International is uniquely placed to support people affected by the trauma of kidnapping and arbitrary detentions where the incident has occurred outside of their home country.

Our aim is to relieve the suffering of victims of hostage-taking by:

- (a) providing support to hostage families and returning hostages, during and after a hostage-taking;
- (b) providing education and training relating to the support of hostage families and returning hostages;
- (c) discreetly advocating for support for hostage families, hostages and returning hostages; and
- (d) advancing public knowledge and understanding of hostage-taking and its effects.

We deliver emotional and practical support to our beneficiaries through trained and dedicated caseworkers while offering information and guidance to families and released hostages, including those affected by arbitrary detention.

We also facilitate access to pro-bono specialists and professional services offering legal advice, mental health therapy, dental treatment and media advice.

We work with governments, agencies and employers to raise awareness and to deliver education around family and hostage needs and best practice in family support during an incident.

**Report of the Trustees
for the Year Ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout financial year 2022-2023, the number of people who reached out to us for support nearly doubled compared to the same period in the previous 12 months, with around half of our new cases relating to arbitrary detentions. We saw more than 40 individuals approaching us for support while our team continued to support a further 36 complex cases from previous years in need of ongoing guidance and help.

The need for ongoing support was brought into focus when in April 2022 we accompanied families and former hostages at the trial and sentencing, in the United States, of two Islamic State members involved in the kidnapping and murder of journalists and aid workers in Syria in 2012.

We continued to grow our work around how we can discreetly encourage governments and employers to adopt policies and practices to better support families and former hostages. As an organisation supporting those affected by arbitrary detentions, we fed into the UK Parliament's Foreign Affairs Committee inquiry into the Foreign, Commonwealth & Development Office's approach to state-level hostage situations. We not only submitted written evidence but supported families at the findings session.

Hostage International staff remain at the forefront of our work to realise our mission. Their expertise enables us to meet a range of needs including providing subject-matter expertise, supporting families in their dealings with home governments, delivering bespoke training to organisations in family support, offering media guidance to families or returned hostages, and ensuring access to the services of our specialist partners.

We continue to see an increased need for mental health support, and we work with partners throughout the world, including Trauma Treatment International. This year we have enabled nearly 30 individuals in eight countries to receive specialist mental health care.

Our volunteer caseworkers continue to be an essential point of contact for our beneficiaries; being a familiar face while offering consistent practical and emotional support throughout their ordeal and recovery. We have delivered refresher training to our existing caseworkers as well as increased the number of volunteers to enable our support to be delivered in a number of languages. This financial year we have provided our services to those affected by hostage-taking in Australia, Belgium, Canada, Germany, Indonesia, New Zealand, Republic of Ireland, Turkey, the UAE, and the UK.

Our charitable work continues to be wide-ranging and flexible to meet the needs of individuals - from simply listening through to offering immediate and on-going media guidance, ensuring access to trauma therapy and/or timely physical medical check-ups for former hostages (including dentistry), helping former hostages navigate complex housing issues or accessing benefits, and where necessary offering access to our pro-bono legal services.

Fundraising activities

This year, significant grants from the Sigrid Rausing Trust and the UK's Foreign, Commonwealth & Development Office, and the generosity of individual and corporate donors - alongside income generated through our bespoke education programme - have enabled us to respond to the increased requests for help from our charity.

Some key achievements in this financial year have been:

- Building on our education around family and hostage support. As well as forming part of our core mission, our education programme remains a key revenue stream - enabling us to spread awareness about good practice in family and hostage support, while securing essential funds to deliver our core services. This year we delivered around 70 hours of bespoke training and awareness sessions for governments and NGOs in countries including Australia, Canada, Denmark, Norway, and the UK.
- Reaching out to the general public to raise funds and highlight our work through the stories on our website and social media channels of those we support, as well as across mainstream media. A prime example is our work with Anoosheh Ashoori who, since his release in March 2022 after nearly five years of being held in Iran, has been determined to raise awareness and funds for Hostage International to ensure that we can reach even further to support those affected like him and his family.
- Expanding our pro-bono network of partners to enable us to access essential professional services for our beneficiaries.

**Report of the Trustees
for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Financial position

Income/ receipts in the period decreased over the prior year (£204,285 compared with £213,107 in 2021-22). The decrease is largely attributable to a drop in education training income following the postponement of a training event to the next financial year. Both Government grant income and donation income increased in the year compared with the prior year.

There was a small increase in expenditure in the period over the prior year (£160,483 compared with £154,518 in 2021-22) which is largely attributable to higher spending on the family and hostage support programme. The charity's net assets increased in the year from £275,815 to £320,519. These assets are primarily the charity's cash balances with HSBC although a small balance is also retained with PayPal.

Reserves policy

Hostage International's reserves policy was established to ensure the stability and the ongoing operations of the organisation. The policy requires that the charity retains a fund of not less than three months predicted running costs to provide a buffer against fluctuations in income or unexpected expenses. The charity continued to comply with its Reserves Policy throughout the financial year.

FUTURE PLANS

2024 will see Hostage International mark the 20th anniversary since it was originally founded as Hostage UK in 2004 by Sir Terry Waite KCMG CBE and Carlo Laurenzi OBE.

Against the backdrop of a greater number of people reaching out to us for support, the anniversary is not so much a celebration as an opportunity to raise awareness and funding for our future work. Sadly, we live in a world with conflicts and risk and need to be ready to respond to any potential increase in demand for our services. This includes remaining flexible in how and where we respond.

Next year we aim to continue to be recognised and relied on as leaders in the field of bespoke consultancy and training in family support in kidnap and detention cases for our partner governments but also for organisations who may send their employees to high-risk areas. We will use our knowledge to advocate discreetly for better support for families and returnees.

Hostage International will further grow its international presence to support those affected by hostage-taking, including by training more multi-lingual volunteer caseworkers based in other countries, and developing resources in multiple languages.

We will expand our communications and engagement to ensure that individuals affected by hostage crises know where to find us and that we can continue to meet the needs of individuals affected by the terrifying ordeal of hostage-taking outside their home country.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Report of the Trustees
for the Year Ended 31 March 2023**

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year.

In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 constitution. The trustees 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.

Day-to-day management of the charity continued to reside with the Chief Executive, supported by the Communications and Engagement Manager.

Recruitment and appointment of new trustees

We did not recruit any new trustees during this financial year.

We would like to thank our long-standing trustee, Judith Tebbutt, who stepped down from her role as trustee for Hostage International in December 2022. Her contributions, particularly as someone with lived-experience, have been invaluable, and we are delighted that she has agreed to stay on with the charity as a Patron.

The board of seven trustees remained satisfied that its composition met the needs of the charity and provided the support and governance required to drive our charity forward to deliver the best possible service to our beneficiaries and all those affected by hostage-taking and arbitrary detention.

Acknowledgements

Our work has been made possible by the many individuals and organisations which dedicate their time and expertise free of charge to Hostage International. We would specifically like to thank Hogan Lovells LLP for the many hours of pro bono legal assistance given to our beneficiaries, and Trauma Treatment International for the excellent trauma support given to those beneficiaries most in need. Thank you also to Morgan Lewis LLP for their assistance with legal matters pertaining to the charity and for the use of their office space, as well as to Help Film and Atlas translations. We would like to thank our government partners in the UK, Canada and Australia for their continuing support and collaboration and the Sigrid Rausing Trust in particular for supporting our international work.

We are also grateful for the ongoing collaboration with our two sister charities, Hostage US and Hostage Italia.

We want to say a particular thank you to all our volunteers who provide dedicated and caring support to our beneficiaries throughout the year and to those who help raise our profile.

Thank you also to our co-founders Sir Terry Waite KCMG CBE and Carlo Laurenzi OBE, and our patrons John McCarthy CBE and Judith Tebbutt for their ongoing support.

Report of the Trustees
for the Year Ended 31 March 2023

Approved by order of the board of trustees on 11 DECEMBER 2023 and signed on its behalf by:

Elizabeth Busch
Trustee

**Independent Examiner's Report to the Trustees of
Hostage International**

Independent examiner's report to the trustees of Hostage International

I report to the charity trustees on my examination of the accounts of Hostage International (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

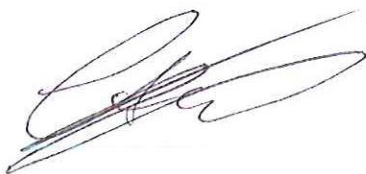
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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.



Colin Airey FCCA

George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

Date: 21/12/2023

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	59,681	-	59,681	56,712
Charitable activities					
Education Programme		48,092	-	48,092	79,156
Grants Receivable		95,125	-	95,125	75,000
Other trading activities	3	-	-	-	2,210
Investment income	4	<u>1,387</u>	<u>-</u>	<u>1,387</u>	<u>29</u>
Total		<u>204,285</u>	<u>-</u>	<u>204,285</u>	<u>213,107</u>
EXPENDITURE ON					
Raising funds		2,648	-	2,648	2,911
Charitable activities					
Education Programme		501	-	501	1,178
Staff Costs		125,081	-	125,081	130,867
Family and Hostage Support Programme		15,567	-	15,567	7,166
Administration		<u>16,686</u>	<u>-</u>	<u>16,686</u>	<u>12,396</u>
Total		<u>160,483</u>	<u>-</u>	<u>160,483</u>	<u>154,518</u>
NET INCOME		43,802	-	43,802	58,589
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>278,251</u>	<u>-</u>	<u>278,251</u>	<u>219,662</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>322,053</u></u>	<u><u>-</u></u>	<u><u>322,053</u></u>	<u><u>278,251</u></u>

The notes form part of these financial statements

Hostage International

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	8	1,534	-	1,534	2,436
CURRENT ASSETS					
Debtors	9	164	-	164	3,261
Cash at bank and in hand		<u>326,842</u>	-	<u>326,842</u>	<u>288,221</u>
		327,006	-	327,006	291,482
CREDITORS					
Amounts falling due within one year	10	(6,487)	-	(6,487)	(15,667)
NET CURRENT ASSETS		<u>320,519</u>	-	<u>320,519</u>	<u>275,815</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>322,053</u>	-	<u>322,053</u>	<u>278,251</u>
NET ASSETS		<u>322,053</u>	-	<u>322,053</u>	<u>278,251</u>
FUNDS	11				
Unrestricted funds				<u>322,053</u>	<u>278,251</u>
TOTAL FUNDS				<u>322,053</u>	<u>278,251</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 DECEMBER 2023 and were signed on its behalf by:


.....
Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

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

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. These are capitalised if they can be used for more than one year.

Depreciation is provided on all tangible fixed assets. at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows :-

Computer Equipment	33% on cost
--------------------	-------------

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued**Fund accounting**

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

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	<u>59,681</u>	<u>56,712</u>

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	<u>-</u>	<u>2,210</u>

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>1,387</u>	<u>29</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

	31.3.23	31.3.22
	£	£
Trustees' expenses	<u>185</u>	<u>590</u>

6. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	110,770	110,013
Social security costs	7,934	8,741
Other pension costs	<u>5,756</u>	<u>5,397</u>
	<u>124,460</u>	<u>124,151</u>

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

	31.3.23	31.3.22
Management	2	2
Support Staff	<u>1</u>	<u>-</u>
	<u>3</u>	<u>2</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. STAFF COSTS - continued

During the year only one employee received emoluments in excess of £60,000 (2022 - 1).

Total employment benefits of key management personnel of the Charity were £112,575 (2022:£115,013).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	31.3.22 Unrestricted fund £	31.3.22 Restricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	55,512	1,200	56,712
Charitable activities			
Education Programme	79,156	-	79,156
Grants Receivable	75,000	-	75,000
Other trading activities	2,210	-	2,210
Investment income	<u>29</u>	<u>-</u>	<u>29</u>
Total	<u>211,907</u>	<u>1,200</u>	<u>213,107</u>
EXPENDITURE ON			
Raising funds	2,911	-	2,911
Charitable activities			
Education Programme	1,178	-	1,178
Staff Costs	130,867	-	130,867
Family and Hostage Support Programme	5,966	1,200	7,166
Administration	<u>12,396</u>	<u>-</u>	<u>12,396</u>
Total	<u>153,318</u>	<u>1,200</u>	<u>154,518</u>
NET INCOME	58,589	-	58,589
Transfers between funds	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
Net movement in funds	63,589	(5,000)	58,589
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>214,662</u>	<u>5,000</u>	<u>219,662</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>278,251</u></u>	<u><u>-</u></u>	<u><u>278,251</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	<u>2,707</u>
DEPRECIATION	
At 1 April 2022	271
Charge for year	<u>902</u>
At 31 March 2023	<u>1,173</u>
NET BOOK VALUE	
At 31 March 2023	<u>1,534</u>
At 31 March 2022	<u>2,436</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	<u>164</u>	<u>3,261</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Taxation and social security	3,088	2,963
Other creditors	<u>3,399</u>	<u>12,704</u>
	<u>6,487</u>	<u>15,667</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
Unrestricted funds			£
General fund	278,251	43,802	322,053
	<u>278,251</u>	<u>43,802</u>	<u>322,053</u>
TOTAL FUNDS			
	<u>278,251</u>	<u>43,802</u>	<u>322,053</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,285	(160,483)	43,802
	<u>204,285</u>	<u>(160,483)</u>	<u>43,802</u>
TOTAL FUNDS			
	<u>204,285</u>	<u>(160,483)</u>	<u>43,802</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	214,662	58,589	5,000	278,251
Restricted funds				
Donations	5,000	-	(5,000)	-
TOTAL FUNDS	<u>219,662</u>	<u>58,589</u>	<u>-</u>	<u>278,251</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,907	(153,318)	58,589
Restricted funds			
Donations	1,200	(1,200)	-
TOTAL FUNDS	<u>213,107</u>	<u>(154,518)</u>	<u>58,589</u>

12. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution pension scheme and separately pays contributions into an employee's Self-Invested Personal Pension. The total pension expense for the year was £5,361 (2022:£5,001).

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Hostage International**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	59,681	56,712
Other trading activities		
Fundraising events	-	2,210
Investment income		
Deposit account interest	1,387	29
Charitable activities		
Education programme	48,092	79,156
Trusts and foundation grants	35,125	35,000
Government grants	<u>60,000</u>	<u>40,000</u>
	<u>143,217</u>	<u>154,156</u>
Total incoming resources	204,285	213,107
EXPENDITURE		
Raising donations and legacies		
Fundraising events	534	1,177
Fundraising support	2,086	1,714
Web hosting and design	<u>28</u>	<u>20</u>
	2,648	2,911
Charitable activities		
Family and hostage support provision	11,202	6,550
Helpline	504	504
Training UK caseworkers	-	52
Resource and service development	-	1,032
Family and hostage support guides	286	-
Films	475	60
Speaker expenses	501	146
Professional fees - Trauma treatment	<u>3,100</u>	<u>-</u>
	16,068	8,344
Support costs		
Management		
Wages	110,770	110,013
Social security	7,934	8,741
Pensions	5,756	5,397
Insurance	2,280	1,978
Telephone	708	400
Postage and stationery	436	471
Computer costs	<u>5,642</u>	<u>4,135</u>
Carried forward	133,526	131,135

This page does not form part of the statutory financial statements

Hostage International**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
Management		
Brought forward	133,526	131,135
Sundries	85	85
Book-keeping & payroll fees	1,212	1,332
Donorfy support	-	4,426
Staff training	133	1,460
Travel	<u>488</u>	<u>559</u>
	135,444	138,997
Finance		
Bank charges	63	28
Online donation services	<u>510</u>	<u>636</u>
	573	664
Other		
Computer equipment	902	271
Governance costs		
Trustees' expenses	185	590
Independent examiners fee	2,640	2,520
Board meetings	583	221
Trustees training	<u>1,440</u>	<u>-</u>
	<u>4,848</u>	<u>3,331</u>
Total resources expended	<u>160,483</u>	<u>154,518</u>
Net income	<u><u>43,802</u></u>	<u><u>58,589</u></u>

This page does not form part of the statutory financial statements

HOSTAGE INTERNATIONAL

England & Wales - Charity number 1161072

Accounts

REGISTERED CHARITY NUMBER: 1161072

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Hostage International**

**George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD**

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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Statement of Financial Activities	7
Balance Sheet	8
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**Reference and Administrative Details
for the Year Ended 31 March 2022**

TRUSTEES	Mr P Bigley - Chair - Appointed in August 2021 Ms E A Bassett – Treasurer Mr M D Millward - Honary Secretary Ms J Tebbutt Ms P Whitaker Ms C Browne Mr S Regel Mr P A Rudge Ms E Chamberlin (resigned 31.8.21) Mr C Smith (resigned 31.10.21) Mr J Smith (resigned 31.8.21) Mr J Stace (resigned 31.8.21) Sir N Young (resigned 31.8.21)
PRINCIPAL ADDRESS	PO Box 467 Ashtead Surrey KT22 2LQ
REGISTERED CHARITY NUMBER	1161072
INDEPENDENT EXAMINER	George Hay Partnership LLP Chartered Accountants Brigham House High Street Biggleswade Bedfordshire SG18 0LD
BANKERS	HSBC 23-30 High Street Andover SP10 1NN

**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

Hostage International is uniquely placed to support people affected by the trauma of kidnapping and arbitrary detentions where the incident has occurred outside of their home country. Our aim is to relieve the suffering of victims of hostage-taking by:

- (a) providing support to hostage families and returning hostages, during and after a hostage-taking;
- (b) providing education and training relating to the support of hostage families and returning hostages;
- (c) discreetly advocating for support for hostage families, hostages and returning hostages; and
- (d) advancing public knowledge and understanding of hostage-taking and its effects.

We deliver emotional and practical support to our beneficiaries through trained and dedicated caseworkers while offering information and guidance to families and released hostages, including those affected by arbitrary detention.

We also facilitate access to pro-bono specialists and professional services offering legal advice, mental health therapy, dental treatment and media advice.

We work with governments, agencies and employers to raise awareness and to deliver education around family and hostage needs and best practice in family support during an incident.

**Report of the Trustees
for the Year Ended 31 March 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the financial year 2021-22, we supported a number of new beneficiaries alongside those beneficiaries we had been supporting from previous years. This resulted in a caseload of around 25 at any given time. Many of our beneficiaries have complex needs created by the kidnap or arbitrary detention affecting them and require regular and ongoing support. Where we are contacted for support by individuals whose needs fall outside of our remit, we signpost to other organisations who can help, such as local police, Amnesty International, Victim Support or Prisoners Abroad.

In line with our international remit, we have increased our cohort of volunteer caseworkers to offer support in a growing number of languages including French, Spanish, German and Portuguese, and to ensure we have representatives in our main operating countries outside the UK (including Canada and Australia).

An increasing number of our beneficiaries are former hostages who need specialist mental health support. We have therefore extended our partnerships with mental health practitioners who specialise in trauma, including entering a partnership with the charity Trauma Treatment International, to ensure timely and tailored access to trauma therapy. We have also identified and vetted a network of Canadian therapists (including French-speaking therapists) and also an Arabic-speaking therapist who provided therapy to two of our beneficiaries.

We see many former hostages returning from captivity with severe dental issues but who struggle to register with a dentist, so this financial year we set up a new partnership with a dental practice in London to enable access to pro bono treatment.

While our core work has historically been focused on supporting those affected by kidnap-for-ransom incidents, we have seen a significant increase in those coming to us who are affected by arbitrary detentions - not only the families, but also former detainees who are confronted by specific difficulties following their release. Many of the challenges are similar to those in kidnap cases, which means we are well placed to provide the support needed to those affected.

Despite the impact of the Covid-19 pandemic on our ability to deliver training in person, Hostage International was able to continue delivering its education objectives through the development of an online training platform and successfully provided ongoing training and consultancy to governments, law enforcement and employers (both non-governmental and corporate) who have a stake in handling kidnap and/or arbitrary detention cases.

Fundraising activities

At the start of the financial year 2021-22, the Board agreed a three-year income generation and engagement strategy, to ensure we had the framework in place to raise the finances needed to deliver our charitable objectives for the near future. This plan aims to increase brand awareness so that Hostage International is seen as the leading provider of services for those affected by kidnaps and hostage-taking outside their home country, including education around family support and hostage reintegration, while also extending our network of donors across the main countries of operation.

Some key achievements in this financial year have been:

- Recovering our income stream from training and consultancy which had suffered from setbacks during the first year of the Covid-19 pandemic.
- Delivering a significant package of consultancy services to two of our government partners.
- Raising our profile, in particular at an event celebrating the 30th anniversary of our founder Terry Waite's release from captivity, leading to high media profile and increased donations from individuals. We also benefited from media coverage when Terry Waite and our CEO appeared in numerous interviews following the release of some high profile arbitrary detainees in March 2022.
- Diversifying our funding streams to include individual donations - both increasing income from major donors but also starting to grow our individual regular givers.
- Maintaining key relationships with grant-giving organisations such as the Sigrid Rausing Trust.

**Report of the Trustees
for the Year Ended 31 March 2022**

FINANCIAL REVIEW

Reserves policy

Hostage International's reserves policy was established to ensure the stability and the ongoing operations of the organisation. The policy required that the charity retains a fund of not less than three months predicted running costs to provide a buffer against fluctuations in income or unexpected expenses. The charity continued to comply with its Reserves Policy throughout the financial year.

FUTURE PLANS

The year 2021-22 was the second year during which operations were partly affected by the Covid-19 pandemic. Having overhauled our education programme to adapt to the lockdowns in the first year of the pandemic, much of our training continued to be delivered online in the period of this report, though we are starting to see a return to more in-person training. Going forward, we will continue to offer a flexible education package, including online and in person options and also consultancy and written resources to ensure we are sharing knowledge in ways that are accessible to our international audience and also raising necessary income.

Hostage International will continue to grow its presence and networks elsewhere in Europe as well as in Canada and Australia and to diversify its team so that support is more tailored to the profiles of our beneficiaries.

Awareness raising and partnership building will continue to be a key pursuit in order to ensure that those most in need of our support are able to find us.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Report of the Trustees
for the Year Ended 31 March 2022**

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year.

In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 constitution. The trustees 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.

Recruitment and appointment of new trustees

We would like to pay tribute to our long-standing former chair, John Smith, who stepped down from his role as trustee for Hostage International in August 2021. His energy and dedication played a key role in growing the charity and expanding its international reach. We would also like to thank former trustees Liz Chamberlin, Chris Smith, John Stace and Sir Nick Young who also stood down during this financial year.

Long-standing trustee, Phil Bigley, was appointed chair in August 2021, bringing his extensive knowledge of the charity and personal experience to his new role.

Day-to-day management of the charity continues to reside with the Chief Executive, supported by the Communications and Engagement Manager.

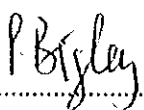
The board has taken time to reflect on how its own size and make up can best support the staff in driving our charity forward to deliver the best possible service to our beneficiaries and all those affected by hostage-taking and arbitrary detention.

Acknowledgements

Our work has been made possible by the many individuals and organisations which dedicate their time and expertise free of charge to Hostage International. We would specifically like to thank Hogan Lovells LLP for their pro bono legal assistance to our beneficiaries and Morgan Lewis LLP for their legal advice on charity matters, Trauma Treatment International for the excellent trauma support given to many of our beneficiaries and The Dental House for their pro bono dental treatment. We would like to thank our government partners in the UK, Canada and Australia for their continuing support and collaboration and the Sigrid Rausing Trust for their ongoing support.

Finally, thanks to our volunteer team who provide dedicated and caring support to our beneficiaries throughout the year.

Approved by order of the board of trustees on 15th December 2022 and signed on its behalf by:


.....
Trustee

**Independent Examiner's Report to the Trustees of
Hostage International**

Independent examiner's report to the trustees of Hostage International

I report to the charity trustees on my examination of the accounts of Hostage International (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

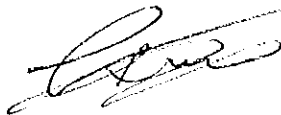
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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.



Colin Airey ACCA
George Hay Partnership LLP
Chartered Accountants
Brigham House
High Street
Biggleswade
Bedfordshire
SG18 0LD

Date: 31 December 2022

Hostage International

**Statement of Financial Activities
for the Year Ended 31 March 2022**

		Unrestricted fund	Restricted fund	2022 Total funds	2021 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		55,512	1,200	56,712	36,238
Charitable activities					
Education Programme		79,156	-	79,156	78,862
Grants Receivable		75,000	-	75,000	158,118
Other trading activities	2	2,210	-	2,210	-
Investment income	3	29	-	29	64
Total		<u>211,907</u>	<u>1,200</u>	<u>213,107</u>	<u>273,282</u>
EXPENDITURE ON					
Raising funds		2,911	-	2,911	3,764
Charitable activities					
Education Programme		1,178	-	1,178	19,458
Staff Costs		130,867	-	130,867	127,505
Family and Hostage Support Programme		5,966	1,200	7,166	3,677
Administration		12,396	-	12,396	9,767
Donations		-	-	-	15,000
Total		<u>153,318</u>	<u>1,200</u>	<u>154,518</u>	<u>179,171</u>
NET INCOME		58,589	-	58,589	94,111
Transfers between funds	11	<u>5,000</u>	<u>(5,000)</u>	-	-
Net movement in funds		63,589	(5,000)	58,589	94,111
RECONCILIATION OF FUNDS					
Total funds brought forward		214,662	5,000	219,662	125,551
TOTAL FUNDS CARRIED FORWARD		<u>278,251</u>	<u>-</u>	<u>278,251</u>	<u>219,662</u>

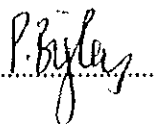
The notes form part of these financial statements

Hostage International

Balance Sheet
31 March 2022

		Unrestricted fund	Restricted fund	2022 Total funds	2021 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	8	2,436	-	2,436	-
CURRENT ASSETS					
Debtors	9	3,261	-	3,261	54,430
Cash in hand		<u>288,221</u>	<u>-</u>	<u>288,221</u>	<u>191,318</u>
		291,482	-	291,482	245,748
CREDITORS					
Amounts falling due within one year	10	(15,667)	-	(15,667)	(26,086)
NET CURRENT ASSETS		<u>275,815</u>	<u>-</u>	<u>275,815</u>	<u>219,662</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>278,251</u>	<u>-</u>	<u>278,251</u>	<u>219,662</u>
NET ASSETS		<u>278,251</u>	<u>-</u>	<u>278,251</u>	<u>219,662</u>
FUNDS	11				
Unrestricted funds				278,251	214,662
Restricted funds				<u>-</u>	<u>5,000</u>
TOTAL FUNDS				<u>278,251</u>	<u>219,662</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th Dec 2022 and were signed on its behalf by:


Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Changes in accounting policies

As a result of changes in the Charity's basis of preparing the financial statements from a receipt and payments basis to an accruals basis, the prior year comparatives have been restated.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

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

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

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. These are capitalised if they can be used for more than one year.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows :-

Computer Equipment	33% on cost
--------------------	-------------

Taxation

The charity is exempt from tax on its charitable activities.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES - continued**Fund accounting**

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

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

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

2. OTHER TRADING ACTIVITIES

	2022	2021 as restated
	£	£
Fundraising events	<u>2,210</u>	<u>-</u>

3. INVESTMENT INCOME

	2022	2021 as restated
	£	£
Deposit account interest	<u>29</u>	<u>64</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

	2022	2021 as restated
	£	£
Trustees' expenses	<u>590</u>	<u>-</u>

5. STAFF COSTS

	2022	2021 as restated
	£	£
Wages and salaries	110,013	112,582
Social security costs	8,741	7,935
Other pension costs	<u>5,397</u>	<u>6,217</u>
	<u>124,151</u>	<u>126,734</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

5. STAFF COSTS - continued

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

	2022	2021 as restated
Management	2	2
Support Staff	<u>-</u>	<u>1</u>
	<u>2</u>	<u>3</u>

During the year only one employee received emoluments in excess of £60,000 (2021 - 1).

Total employment benefits of key management personnel of the Charity were £115,013 (2021 £110,589).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,238	-	36,238
Charitable activities			
Education Programme	78,862	-	78,862
Grants Receivable	158,118	-	158,118
Investment income	<u>64</u>	<u>-</u>	<u>64</u>
Total	<u>273,282</u>	<u>-</u>	<u>273,282</u>
EXPENDITURE ON			
Raising funds	3,764	-	3,764
Charitable activities			
Education Programme	19,458	-	19,458
Staff Costs	127,505	-	127,505
Family and Hostage Support Programme	3,677	-	3,677
Administration	9,767	-	9,767
Donations	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Total	<u>164,171</u>	<u>15,000</u>	<u>179,171</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
NET INCOME/(EXPENDITURE)	109,111	(15,000)	94,111
RECONCILIATION OF FUNDS			
Total funds brought forward	105,551	20,000	125,551
TOTAL FUNDS CARRIED FORWARD	<u>214,662</u>	<u>5,000</u>	<u>219,662</u>

7. PRIOR YEAR ADJUSTMENT

The accounts have been restated to incorporate a change in accounting policy in the period transitioning from a receipts and payments basis used in the year ended 31 March 2021 to an accruals basis of preparing the financial statements this year.

As a result of the transition, the figures for last year were restated and the Unrestricted Funds as at 31 March 2021 were amended from £186,318 to £214,662. The Restricted Funds remained the same at £5,000.

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>2,707</u>
DEPRECIATION	
Charge for year	<u>271</u>
NET BOOK VALUE	
At 31 March 2022	<u>2,436</u>
At 31 March 2021	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR.

	2022	2021 as restated
	£	£
Other debtors	<u>3,261</u>	<u>54,430</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Taxation and social security	2,963	6,086
Other creditors	<u>12,704</u>	<u>20,000</u>
	<u>15,667</u>	<u>26,086</u>

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	214,662	58,589	5,000	278,251
Restricted funds				
Donations	5,000	-	(5,000)	-
TOTAL FUNDS	<u>219,662</u>	<u>58,589</u>	<u>-</u>	<u>278,251</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,907	(153,318)	58,589
Restricted funds			
Donations	1,200	(1,200)	-
TOTAL FUNDS	<u>213,107</u>	<u>(154,518)</u>	<u>58,589</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	105,551	109,111	214,662
Restricted funds			
Donations	20,000	(15,000)	5,000
TOTAL FUNDS	<u>125,551</u>	<u>94,111</u>	<u>219,662</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	273,282	(164,171)	109,111
Restricted funds			
Donations	-	(15,000)	(15,000)
TOTAL FUNDS	<u>273,282</u>	<u>(179,171)</u>	<u>94,111</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	105,551	167,700	5,000	278,251
Restricted funds				
Donations	20,000	(15,000)	(5,000)	-
TOTAL FUNDS	<u>125,551</u>	<u>152,700</u>	<u>-</u>	<u>278,251</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	485,189	(317,489)	167,700
Restricted funds			
Donations	1,200	(16,200)	(15,000)
TOTAL FUNDS	<u>486,389</u>	<u>(333,689)</u>	<u>152,700</u>

**Notes to the Financial Statements -continued
for the Year Ended 31 March 2022**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

HOSTAGE INTERNATIONAL

England & Wales - Charity number 1161072

Accounts



ANNUAL REPORT 2020-2021

MESSAGE FROM THE CHAIR OF TRUSTEES REFLECTING ON THE YEAR ENDING 31 MARCH 2021

I wish to start by thanking the organisations, groups and individuals that sponsored, gifted, or donated to Hostage International during the year. Without your thoughtfulness and kindness, we would not have been able to maintain our support to existing beneficiaries and respond to others seeking help during the year.

People thrown into the nightmare of a loved one being kidnapped suddenly find themselves disorientated. They experience a state of shock and a sense of helplessness. And for hostages who have been released, the experience of adjusting to life after captivity can be overwhelming. We aim to be there for them, to offer practical and emotional support.

It is fair to say that the year ending 31st March 2021 was a challenging year. In early 2020, in response to the pandemic, we saw countries across the globe being locked down with local and international restrictions on travel. As a small - yet international - charity, with limited resources to adapt immediately, we experienced an adverse impact on one of our key income sources; our international in-person training and educational courses in family support.

Sadly, as a consequence, this meant that staffing levels had to be reduced. I wish to thank our former employees for their hard work and commitment to their work in the months and years preceding these unprecedented times.

Our trustee numbers increased during the year, with the addition of two former business leaders with charity expertise appointed to offer guidance on our fundraising planning and strategy. This took our trustee numbers to 13 in total to support the charity through the uncertain times.

We are proud of the work carried out by our CEO, staff, and volunteer case workers in an extraordinarily difficult year. They continued to deliver the highest level of support to our beneficiaries, while adapting working practices to ensure the future stability of the charity. Thank you to all our volunteers, friends, advisors, and pro Bono supporters.

We are grateful to our co-founder and President, Terry Waite CBE, for delivering messages to people around the world with tips around how to cope with Covid-19 lockdowns and feelings of isolation.

We also want to highlight our utmost gratitude to Carlo Laurenzi CBE who co-founded the charity with Terry in 2004 and, who after years of being instrumental in steering the charity from strength to strength, has stepped down as a trustee. We are delighted that he will continue to support the charity in his new role as Vice President.

I wish to send my sincere thanks to the members of our Board of Trustees, for their commitment, dedication, and on-going support. I believe, like me, their motivation comes from seeing how Hostage International makes a difference to its beneficiaries and those affected by kidnap.

Phil Bigley
Chair (formerly Vice Chair)
Hostage International
December 2021

MESSAGE FROM THE CHIEF EXECUTIVE REFLECTING ON THE YEAR ENDING 31 MARCH 2021

OVERVIEW

The year 2020-21 saw the first full year of the Covid-19 pandemic and consequently involved significant adjustments to our way of working and our ability to raise funds. Nonetheless, we rallied better than anticipated, largely through cautious internal management and external support.

Within weeks of the global pandemic being declared we furloughed two of our staff members, and I remained in post to continue running the charity working with our team of volunteers to ensure an uninterrupted service to our existing and potential beneficiaries. Furloughed staff returned part-time in August, but we took the difficult decision to make the role of Operations Manager redundant as we streamlined our services to accommodate the new demands and constraints presented by the ongoing pandemic.

While we ultimately had to cancel our key fundraising event at the Old Bailey (it was postponed twice given ongoing Covid restrictions), we were able to hold four online talks in a closed forum environment, which helped both to raise our profile and bring in donations. And so, like many, we adapted to regular remote engagement.

Despite the inability to deliver any in person training for the entire year (which had a significant impact on our training income stream), we were fortunate to receive funding from two corporate partners for training to be delivered in person after restrictions were lifted. We also piloted an online remote training programme in best practice in family support for the Government of Canada, which we have subsequently been able to develop and tailor for other organisations and governments. We benefited from ongoing support from both the UK

and Australian governments for which we are very grateful. Finally, with fundraising being particularly difficult in the first pandemic year, we were honoured to be selected for a three-year grant by the Sigrid Rausing Trust.

Looking back on the financial year 2020-21, we navigated the difficulties astutely and ended the year with healthier finances than we anticipated at the start. Our success in this respect should be credited to the support and contributions of our board, our partners, and our donors, but also to the hard work of our volunteers and staff.

FAMILY AND HOSTAGE SUPPORT SERVICES

The onset of the Covid-19 pandemic had a limited impact on our service provision, given our service model has always been based on remote support. We were therefore well placed to continue supporting families of hostages and former hostages without any visible change, despite the various lockdowns in place throughout the year. In the financial year 2020-21 we were contacted for support by 15 families or former hostages, though we continued to assist at least eight other families or hostages from previous years on a consistent basis.

The context of the pandemic appeared to result in a shift in our caseload. Historically more families than former hostages had contacted us for support, but from April 2020 we saw an increase in the number of former hostages reaching out, so that they constituted 60% of our new beneficiaries. Several of them had been held some time ago but reached out for help when triggered by the circumstances of lockdown.

Another evident shift was in the number of cases related to arbitrary state detentions as opposed to criminal or terrorist kidnapping. Of the new cases, just over half were related to state detentions whereas in previous years the figure had been between 10 and 20%. In these cases, the families and hostages experience very similar emotional and practical problems to those suffered by families and hostages in kidnap cases, and the families also face the same isolation and lack of information. Our expertise in supporting individuals affected by kidnapping therefore lends itself to providing critical support also to those affected by arbitrary state-sponsored detentions.

Of the 15 new beneficiaries in 2020-21, six were in the UK, three in Canada, three in the Middle East, one in Australia and one on the European continent. However, including our ongoing cases from previous years, the numbers being supported in the UK, Canada and Australia all increased. Of the 15 new beneficiaries, 66% were from a Black, Asian, Arabic or a minority ethnic background.

Overseeing and training our team of volunteer caseworkers remained a key priority. For the first time, and prompted by the need to adapt to working conditions under Covid restrictions, we trained and onboarded two new caseworkers online. To help embed them with the rest of the volunteer team, they were then given the task of leading the review of our Caseworker PlayBook, the new version of which was launched in January.

While Covid made quarterly in-person caseworker meetings impossible, adapting to online caseworker meetings had the real advantage of allowing us to schedule more frequent sessions which more caseworkers were able to attend wherever they were based. This in turn allowed us to contemplate expanding our team of non-UK based volunteers. Over the course of the year, we delivered a variety of training sessions with a particular focus on mental health and psychosocial support provision.

With the shift towards more former hostages in our beneficiary base, we witnessed an increase in need for professional mental health support and trauma therapy. We extended our network of partner trauma therapists in Canada which will mean more efficient and timely referrals for our Canadian-based beneficiaries, and we began exploring pro bono mental health partnerships in the UK. One positive effect of the world becoming accustomed to online interaction has meant that it has become the norm to deliver therapy and counselling online and this has meant that we have been better able to facilitate the delivery of mental health support to beneficiaries regardless of their geographic location across the globe.

Throughout the year, our pro bono legal partners Hogan Lovells and Morgan Lewis, and MacMillan in Canada, continued to provide essential legal services and advice to our beneficiaries and to the charity alike.

BEYOND THE YEAR END

As we reached the end of the financial year 2020-21, it became clear that the support of our volunteers, partners and donors had been critical to our survival through difficult times. It also became clear that we had robust structures in place to allow us to continue delivering our charitable objectives. We started the next financial year (2021-22) with committed funds already agreed and with realistic plans to continue to internationalise and develop our beneficiary services. With the lifting of lockdowns and the resumption of travel by April 2021, kidnappings and detentions also started to return to pre-Covid levels and the need for our services, which in practice remained constant, was once again highlighted. We are learning to operate in the context of an ongoing pandemic, being flexible and ready to adapt when required.

I would like to thank our board of trustees, volunteers, partners, donors and staff for their ongoing support and commitment.

Lara Symons
Chief Executive
Hostage International
December 2021

MESSAGE FROM THE TREASURER REFLECTING ON THE YEAR ENDING 31 MARCH 2021

2020-21 FINANCIAL STATEMENTS

The Receipts and Payments Accounts for the financial period 2020-21 are included in the AGM and Board pack. They have been reviewed by our independent examiners and will be signed off by them following approval by the Board at this meeting.

There are no material issues or judgements to draw to your attention, but the following points are for noting:

- **Income/ receipts** in the period increased over the prior year (£214,022.93 compared with £158,236.66 in 2019-20). Whilst income from education training fell away as a result of the covid-19 pandemic Hostage International received significant funding from a number of government, corporate and personal donors as well as the first year's instalment of a significant three year grant. The charity also received £16,346.44 under the UK Government's Coronavirus Job Retention Scheme for two staff members who were furloughed for a period of time.
- **Expenditure** in the period is slightly lower than last year (£176,543.38 compared with £179,045.52 in 2019-20). This includes a one off payment in April 2020 of £15,000 which have been held as restricted funds since March 2016 having been given to the charity to fund the provision of a personal assistant to the President of the charity. This amount was transferred to another entity in accordance with the terms of the original donation and with the consent of the donor.

Hostage International carefully managed its costs during the year. The charity's year on year comparative costs for FY2020-21 were £161,543.38 which reflect the tight controls which were put in place by the trustees. Discretionary spend was kept to the absolute minimum to ensure that funds were preserved and could continue to be directed to our beneficiaries.

- The charity's **net assets** increased in the period from £153,838.83 to £191,318. These assets are primarily the charity's cash balances with HSBC although a small balance is also retained with PayPal. At the year-end the charity held £5,000 from a donor relating to a proposed fundraising event originally scheduled in March 2020. The £5,000 donation was carried forward, with the donor's consent, to be expended when the event occurred. The donor removed the restrictions in May 2021 when the event had to be cancelled. This will be reflected in next year's financial statements.

Reserves Policy

Hostage International's reserves policy was established to ensure the stability and the ongoing operations of the organisation. The policy requires that the charity retains a fund of not less than three months predicted running costs to provide a buffer against fluctuations in income or unexpected expenses. The charity continued to comply with its Reserves Policy throughout the financial year.

Conclusion

For the majority of the FY 2020-21 the UK was in lockdowns of varying degrees of severity. Whilst the net asset position at the beginning of the year was positive the trustees considered carefully the funding which they felt would be needed to sustain the charity's activities over the next one to two years. Additional sources of funds were identified and difficult decisions were made to ensure the charity's future survival including making one member of staff redundant.

The charity reduced its outgoings to the absolute minimum and put on hold some of its future expansion plans whilst still ensuring the provision of support the charity's beneficiaries, many of whose needs have been heightened during the pandemic.

In parallel with the cost reductions the CEO and trustees worked hard to secure additional sources of funding and were successful in seeking income during the summer of 2020 which secures our continued operations at least to the end of 2022.

Like many charities the trustees believe that finding further income sources in 2022 will continue to be a challenge and so developing more predictable and sustainable sources of funding, whilst maintaining close control over our expenditure, continue to be our financial priorities.

Libby Bassett
Treasurer
Hostage International
2 December 2021

Receipts and Payments Accounts
for the Year Ended 31 March 2021
for
Hostage International
Charity Number 1161072

**Contents of the Receipts and Payments Accounts
for the Year Ended 31 March 2021**

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Hostage International

Receipts and Payments Account for the

Year Ended 31 March 2021

	Year Ended 31st March 2021 Total funds		Year Ended 31st March 2020 Total funds	
	£	£	£	£
Opening Balance as at 1 April 2020	133,838.83	20,000.00	153,838.83	174,647.69
Receipts				
Trusts and Foundation	55,000.00	-	-	-
Government Grants	86,772.51	-	25,000.00	25,000.00
Coronavirus Job Retention Scheme	16,346.44	-	-	-
Donations	35,840.35	-	14,449.90	14,449.90
Events	-	-	8,589.05	13,589.05
Education Programme	20,000.00	-	104,917.41	104,917.41
Bank Interest Received	63.63	-	280.30	280.30
	214,022.93	-	153,236.66	158,236.66
Payments				
Staff	124,877.12	-	134,434.20	134,434.20
Grant Transfer (note 1)	-	15,000.00	12,619.81	12,619.81
Family & Hostage Support Programme	23,135.08	-	5,945.38	5,945.38
Education Programme	-	-	10,522.01	10,522.01
Fundraising and Communications	3,764.41	-	15,524.12	15,524.12
Administration	9,766.77	-	-	-
International Matters	-	(15,000.00)	(179,045.52)	(179,045.52)
	(161,543.38)	(15,000.00)	133,838.83	153,838.83
Closing Balance as at 31 March 2021	186,318.38	5,000.00	20,000.00	153,838.83
Closing Balance made up as follows:				
HSBC Current Account				10,963.84
HSBC Savings Account				139,596.55
HSBC Events Account				2,107.28
PayPal Account				1,171.16
				153,838.83

Notes:

1. In the year ending 31 March 2020, Hostage International was asked to hold the sum of £15,000 on behalf of the charity's president; he received the sum as a donation towards the costs of his own personal assistant and the funds to be paid out upon his instruction. As at 31 March 2020, the funds were still being held for this purpose and are shown under restricted funds on the accounts and as a donation creditor on the Statement of Assets and Liabilities. In April 2020 the funds were transferred, in their entirety, to reimburse the costs incurred in the provision of the personal assistant by another entity during this period. The transfer was made in accordance with the terms and restrictions of the original donation and with the consent of the donor.

2. During the previous financial year, Hostage received sponsorship funding of £5,000. This funding was provided towards a specific fundraising event which had to be postponed as a result of the COVID-19 pandemic restrictions. The funds were carried forward under restrictions as Hostage International hoped to be able to reschedule the event during the financial year. The donor removed the restrictions in May-21, when the rescheduled event also had to be cancelled, this will be reflected in future accounts.

Hostage International

Statement of Assets and Liabilities

Year Ended 31 March 2021

	31 March 2021	31 March 2020
<u>Assets</u>		
Cash at bank	191,318	153,839
	<u>191,318</u>	<u>153,839</u>
<u>Liabilities</u>		
Donation creditor	-	15,000
Invoices owed	-	-
	<u>-</u>	<u>15,000</u>

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOSTAGE INTERNATIONAL

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on page 1.

Respective responsibilities of members and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

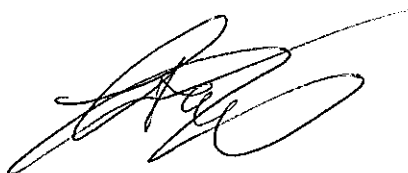
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act: and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or.

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



Colin Airey FCCA
George Hay Partnership LLP
Chartered Accountants

Brigham House
High Street
Biggleswade
Bedfordshire

Dated: 14/12/2021

Receipts and Payments Accounts
for the Year Ended 31 March 2021
for
Hostage International
Charity Number 1161072

**Contents of the Receipts and Payments Accounts
for the Year Ended 31 March 2021**

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Hostage International

Receipts and Payments Account for the

Year Ended 31 March 2021

	Year Ended 31st March 2021 Total funds		Year Ended 31st March 2020 Total funds	
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Education Programme	-	-	10,522.01	10,522.01
Fundraising and Communications	3,764.41	-	15,524.12	15,524.12
Administration	9,766.77	-	-	-
International Matters	-	(15,000.00)	(179,045.52)	(179,045.52)
	(161,543.38)	(15,000.00)	133,838.83	153,838.83
Closing Balance as at 31 March 2021	186,318.38	5,000.00	20,000.00	153,838.83
Closing Balance made up as follows:				
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1. In the year ending 31 March 2021, Hostage International was asked to hold the sum of £15,000 on behalf of the charity's president; he received the sum as a donation towards the costs of his own personal assistant and the funds to be paid out upon his instruction. As at 31 March 2020, the funds were still being held for this purpose and are shown under restricted funds on the accounts and as a donation creditor on the Statement of Assets and Liabilities. In April 2020 the funds were transferred, in their entirety, to reimburse the costs incurred by another entity during this period. The transfer was made in accordance with the terms and restrictions of the original donation and with the consent of the donor.
2. During the previous financial year, Hostage received sponsorship funding of £5,000. This funding was provided towards a specific fundraising event which had to be postponed as a result of the COVID-19 pandemic restrictions. The funds were carried forward under restrictions as Hostage International hoped to be able to reschedule the event during the financial year. The donor removed the restrictions in May-21, when the rescheduled event also had to be cancelled, this will be reflected in future accounts.

Hostage International

Statement of Assets and Liabilities

Year Ended 31 March 2021

	31 March 2021	31 March 2020
<u>Assets</u>		
Cash at bank	191,318	153,839
	<u>191,318</u>	<u>153,839</u>
<u>Liabilities</u>		
Donation creditor	-	15,000
Invoices owed	-	-
	<u>-</u>	<u>15,000</u>

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOSTAGE INTERNATIONAL**

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on page 1.

Respective responsibilities of members and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

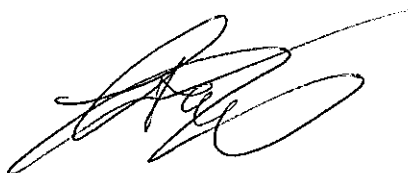
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act: and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or.

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



**Colin Airey FCCA
George Hay Partnership LLP
Chartered Accountants**

Brigham House
High Street
Biggleswade
Bedfordshire

Dated: 14/12/2021