

DONATE4REFUGEES
REGISTERED IN ENGLAND & WALES NO 1168435

TRUSTEES ANNUAL REPORT & FINANCIAL STATEMENT

YEAR ENDING 30 JUNE 2021



IMPACTFUL: Funding the immediate humanitarian aid, mental health & human rights needs of Europe's refugees.

TRUSTED: Getting to know our local partners personally including volunteering with them on-the-ground.

CONNECTED: Co-operating with like-minded groups puts us at the heart of the grassroots response.

Introduction

Trustees on 30 June 2021

Amber Bauer - Chair of Trustees

Beth Squires

Santanu Mahanta

Karen Canty

Valentina Mwazange (appointed August 2020)

Registered Address

13a Radcliffe Road, Croydon, CR0 5QG

Constitution

Registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission for England and Wales number 1168435.

Independent Examiner

Vicky Newham

Solutions Accountancy CPAA, The Mews, Little Brunswick Street, Huddersfield, HD1 5JL

Bank

Charities Aid Foundation (CAF) Bank Limited

25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME18 4JQ



www.donate4refugees.org



info@donate4refugees.org



[donate4refugees.org](https://www.facebook.com/donate4refugees.org)



Introduction

Trustees' Report

The trustees are pleased to present their annual report and financial statement for the year ended 30 June 2021. These statements have been prepared in accordance with the accounting policies set out by the Charity Commission and comply with the charity's constitution.

Background

Donate4Refugees was founded on 26 July 2016. This annual report highlights our activities during our fifth year at the heart of the UK's grassroots response supporting refugees human-to-human. It shares where our funds come from and the impact we make. Along with insights about the amazing people in the Donate4Refugees' community; together an inspiring family of volunteers, donors and fundraisers focused on providing sustainable support to people in need during particularly challenging humanitarian times.

This year was an increasingly distressing year for Europe's Refugee Crisis. A year of likely COVID impacts including lock-ins and curfews, and less expected ones like increasing hostility and even violence. It was the year the Moria Fire destroyed Europe's largest refugee camp leaving 13,000 people homeless overnight.

Structure, Governance and Management

During this year, Donate4Refugees has been governed by five charity trustees with the welcome addition of Tina Mwazange in Autumn 2020. Our constitution provides for a minimum of three and maximum of seven trustees. New trustees can be appointed by existing trustees and can serve for three years with trustees eligible for re-appointment.

No trustee remuneration was paid during this period.

Trustees met at least three times via video calls each of which was chaired and minuted by the Chair of Trustees. Quorum for trustee meetings and decisions is three and, in the event of a split vote, the Chair of Trustees has final decision-making authority. In between meetings trustees communicate more-or-less daily using email and WhatsApp. This is how new registrations and grant applications are approved or declined. The broad strategy and areas of activity and focus for the charity are reviewed on an ongoing basis because of the fast-changing nature of the refugee crisis.

Introduction

Grant Recipients & Partners

Donate4Refugees provides grants and emergency funding to trusted local partners on-the-ground and works closely with like-minded partners in the UK. Here are some of our partners from this period.



Grassroots groups helping refugees access the things they need right now, can apply to register with Donate4Refugees using our online form on our website.

Each application is reviewed by our trustees and approved or declined. Once successfully registered membership is on an ongoing basis however, a groups' inclusion is always at trustee discretion and may be suspended without notice. Trustees might do this if new information indicates a member no longer shares our values and/or charitable aims. During this year we stopped working with one organisation for this reason.

During the year Donate4Refugees touched the lives of thousands of men, women and children in need through our collaborative approach and unique grant services for local grassroots partners, along with our provision of basic charity fundraising umbrella services as needed. Keep reading for some headlines from the year.

Impact | Quarter 1

In this quarter Amber & San were on-the-ground in Calais & Dunkirk in August. Then in September the Moria Fire made 13,000 people living in Europe's biggest refugee camp homeless overnight. Our Emergency Fundraiser raised £100k in a week which we disbursed quickly providing urgent support.

Quarter 1 | July to September 2020 | Moria Fire grants included:

- ♥ Food for emergency hot meals from ***Home for All***
- ♥ Emergency healthcare provided by ***Healthbridge Medical Organization***
- ♥ Humanitarian aid including shelter & clothes from ***Refugee 4 Refugees***
- ♥ Emergency housing for women & children from ***Pikpa Solidarity***
- ♥ Mental Health Support from ***Medical Volunteers International*** (MVI)
- ♥ School rebuilding from ***Wave of Hope***
- ♥ Electricity Project in new camp with ***Moria Corona Awareness Team*** (MCAT)



Wave of Hope immediately set about restarting their school

Impact | Quarter 2

This quarter was dominated by the aftermath of the Moria Fire with the relocation & building of a new, controversial camp. The COVID pandemic continued to limit travel & our local partners increasingly suffered from a shortage of volunteers & reducing international awareness & support.

Quarter 2 | October to December 2020 | In addition to Moria, grants included:

- ♥ Food packs in Calais from **Calais Food Collective**
- ♥ Wifi & Phone Charging in Calais from **Refugee Info Bus**
- ♥ Winter Clothes Packs in The Balkans from **No Name Kitchen**
- ♥ Rent for Athens housing project, Duniya House, from **Finding Refuge**
- ♥ Set-up "Free Shop" distribution hub in Penally, UK, from **The Heart**
- ♥ New warehouse set-up in Dunkirk from **Mobile Refugee Support (MRS)**
- ♥ Essential equipment for "Free Restaurant" in Samos with **Project Armonia**



New warehouse set-up for MRS in Dunkirk, France

Impact | Quarter 3

Thank You everyone who donated to our The Big Give 'Double Donations' fundraiser in December. It was our biggest yet successfully raising over £30k in a week! The grants awarded for "Winter Warmth" were urgent. Meanwhile Trustees Amber and San were on-the-ground in Chios in February despite COVID lockdown, and new BREXIT challenges.

Quarter 3 | January to March 2021 | Winter Warmth grants included:

- ♥ Thermals, tarps, kettles and more in Calais for *Refugee Women's Centre*
- ♥ Food packs provided by *Refugee Biriyanis & Bananas*
- ♥ Waterproofs in Calais for *Collective Aid*
- ♥ Firewood, hot showers and heating in Athens from *One Human Race*
- ♥ Clothes Packs in Serbia from *Collective Aid*
- ♥ Heating bills on Samos & Chios for *Action for Education*



Food Packs for Refugee Biriyanis & Bananas in Chios

Impact | Quarter 4

In April 2021 we successfully held our first Refugee Design Competition celebrating refugee talent. But things also got worse in the Refugee Crisis with illegal border "push-backs" in Greece & other countries, whilst frequent clearances continued in France & increasing hostility at all borders.

Quarter 4 | April to June 2021 | Grants included:

- ♥ "Van of Hope" in memory of Brian Donnelly for ***Better Life with Refugees***
- ♥ Emergency clothes packs in Bosnia for ***No Name Kitchen***
- ♥ Pairs of trainers in Caen for ***SOS Chai***
- ♥ COVID response in Lesvos including translations for ***Eudaimonia Medical***
- ♥ Practice space rent in Athens for ***Hip Hop 4 Hope***
- ♥ Food & hygiene supplies for Lavrio Camps with ***Refugee Biryani & Bananas***

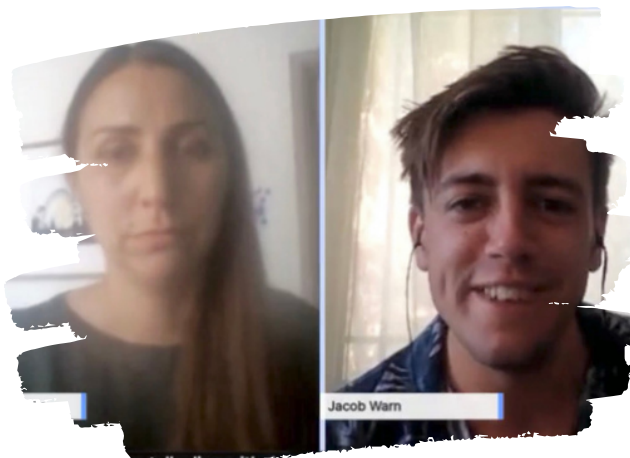


"Van of Hope" fundraised in loving memory of Brian Donnelly

Trusted

We build trust by getting to know our local partners and volunteering with them whenever we can. This year, with travel limited, we moved online...

Exclusive Live Online Interviews from-the-ground



Guest interviewer Vanessa talks to Action for Education

During the global COVID pandemic, we largely replaced our in-person volunteering trips with fortnightly volunteer interviews.

During the year we hosted over 30 live interviews with our local partners across Greece, Bosnia, Serbia, France and Cyprus.

We heard first-hand about impacts of COVID, September's Moria Fire, January's tsunami & earthquake on Samos and the overall situation for refugees physically & mentally.

On-the-ground in Northern France | August 2020

Founder Amber & trustee San were on-the-ground in France in August 2020.

In Calais/Dunkirk they volunteered & met:

- Calais Food Collective
- Collective Aid
- Maison Sesame
- Mobile Refugee Support
- Project Play
- Refugee Community Kitchen
- Refugee Women's Centre
- Roots



Volunteering with Calais Food Collective

Trusted

On-the-ground in Chios, Greece | from February 2021



On-the-ground with Ruhi & Refugee Biriyani & Bananas

In February Amber & San headed to Chios for over a month.

They volunteered with Refugee Biriyani & Bananas supporting food pack distribution in the Vial Refugee Camp and Chios town.

They met with other local partners:

- Action for Education
- Asylum Seeker Info Services Team
- Offene Arme
- Women's Centre

On-the-ground in Athens, Greece | March 2021

With only two days between arriving from Chios & flying home to UK Amber met with:

- Better Life with Refugees
- CRIBS International free shop
- Finding Refuge (Duniya House)
- Habibi Center
- One Human Race
- Pampiraiki
- Refugee 4 Refugees
- Refugee Legal Support - Athens

And did an aid trip to the Lavrio Camps.



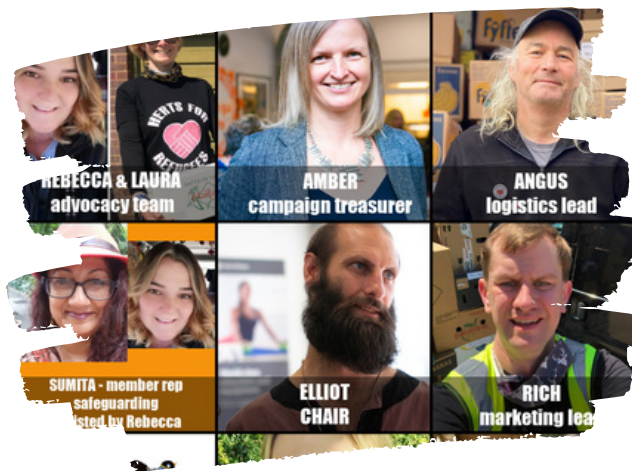
Getting to know Duniya House housing project in Athens

We build trust by getting to know our local partners and volunteering with them whenever we can.

Connected

We collaborate effectively at the heart of the UK grassroots response to Europe's Refugee Crisis.

The Refugee Charity Network



The Refugee Charity Network (TRCN) was formed in spring 2021 developing the previous "Group Leaders' Group" with a more external-facing collaboration.

Leadership were voted by all members across the UK and Amber (and Donate4Refugees) were pleased to be voted central Treasury/Fundraising to the UK-wide collaboration.



TOGETHER WITH REFUGEES

Together With Refugees began in early 2021 calling for a kinder, fairer and more effective approach to supporting refugees in the UK.

Its 350 diverse members include grassroots, community and refugee-led groups, international development charities, trade unions and faith groups.

Donate4Refugees was quick to sign up and encourage others in our network to join too.



Connected

We celebrate refugees as the wonderful, vibrant people they are acknowledging real lives, real skill and real futures.

New! Design Competition

Spring 2021 saw our first Refugee Design Competition; celebrating artistic talent. Here we invited people who are asylum seekers & refugees in Europe to enter art works thinking of a t-shirt as their canvas.

We received over 40 designs from 14 talented artists, and it was 17 year old Mahbube from Afghanistan who won the public vote!

Her design "Caring" was available for sale online May - November 2021.



Mahbube (17) working on her design - "caring"

New! Refugee Stories



Talented writer, Merel Graeve, accepted a challenge this year. To interview those who want to share their stories and record them in the first person and in their own words.

To date five such unbelievable stories of our time have been written providing unique insights into life in Afghanistan, Cameroon, Eritrea, Iran and Syria. Also why each person felt they had to leave and what life has been like as a refugee in Europe since.

Each story powerful, emotive & tragic. Whilst also of human strength, endurance and hope.

Performance Summary

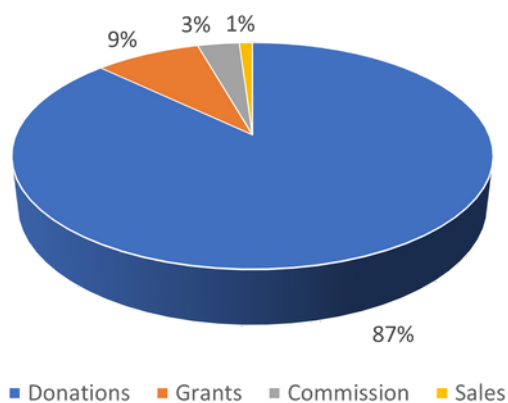
Summary | Financial Year 5 | 1 July 2020 - 30 June 2021

Income **£639,086**.

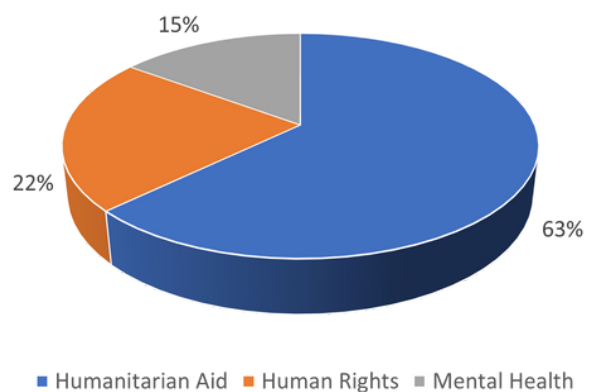
Spending £636,825.

£625,277 (98%) Charitable Objectives (including grants, funds, shipping, direct aid)
£ 7,940 (1%) Cost of Fundraising
£ 3,608 (1%) Overheads and bank charges

Income:



Grants Given (£282k):



DONATE4REFUGEES

Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Amber Bauer
Amber Bauer (Dec 13, 2021 18:45 GMT)

A. Bauer

Trustee

13 December 2021

Thank You ♥

We know this year was extra tough for so many due to the COVID pandemic. So here's our extra big THANK YOU to all who've supported us as volunteers, with donations, fundraisers, post shares, encouragement, and more, this year. We can't do what we do without YOU!

THANK YOU -

*All our Volunteers
A Doggart & Sasha Dolls
Birthday fundraisers
B Diekmann
City of Freemans School
Coupa Software Inc
Enter Shikari
Fundraisers
Human Rights Fund
James J Dart blogger
JSS Search
Monthly donors
One-off Donors
Our local partners
O's Refugee Aid Team
Refugee Charity Network
Renske Totte Photography
Salary sacrificers
SCSJD Charitable Trust
60 Million Trebles
Thenga Cafe
Trish Clowes Musician*

And all who prefer Anon.



Enter Shikari for "Guest List Charity Donations"



A Doggart for selling beautiful Sasha Dolls



Donations made in loving memory of Brian Donnelly

Financial Statement

DONATE4REFUGEES

Statement of Financial Activities

for the year ended 30 June 2021

| | | Unrestricted funds | Restricted funds | Total funds | Total funds |
|---|-------|--------------------|------------------|----------------|----------------|
| | | 2021 | 2021 | 2021 | 2020 |
| | Notes | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | 4 | 295,956 | 314,982 | 610,938 | 441,472 |
| Charitable activities | 5 | - | - | - | 4,159 |
| Other trading activities | 6 | 6,781 | - | 6,781 | 479 |
| Investments | 7 | - | - | - | 1 |
| Other | 8 | 0 | 21,367 | 21,367 | 41,556 |
| Total | | 302,736 | 336,350 | 639,086 | 487,667 |
| Expenditure on: | | | | | |
| Charitable activities | 9 | 296,867 | 336,350 | 633,217 | 437,026 |
| Other | 10 | 3,608 | - | 3,608 | 3,307 |
| Total | | 300,475 | 336,350 | 636,825 | 440,333 |
| Net gains on investments | | - | - | - | - |
| Net income | | 2,261 | - | 2,261 | 47,334 |
| Transfers between funds | | - | - | - | - |
| Net income before other gains/(losses) | | 2,261 | - | 2,261 | 47,334 |
| Other gains and losses | | | | | |
| Net movement in funds | | 2,261 | - | 2,261 | 47,334 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 61,815 | - | 61,815 | 14,481 |
| Total funds carried forward | | 64,076 | - | 64,076 | 61,815 |

Financial Statement

DONATE4REFUGEES

Summary Income and Expenditure Account

for the year ended 30 June 2021

| | 2021 £ | 2020 £ |
|---------------------------------------|----------------|----------------|
| Income | 639,086 | 487,665 |
| Interest and investment income | - | 1 |
| Gross income for the year | <u>639,086</u> | <u>487,666</u> |
| Expenditure | 636,825 | 440,332 |
| Total expenditure for the year | <u>636,825</u> | <u>440,332</u> |
| Net income before tax for the year | 2,261 | 47,334 |
| Net income for the year | <u>2,261</u> | <u>47,334</u> |

Financial Statement

DONATE4REFUGEES

Balance Sheet

at 30 June 2021

| Company No. CE007134 | Notes | 2021 £ | 2020 £ |
|--|-------|---------------|---------------|
| Current assets | | | |
| Cash at bank and in hand | | 64,076 | 61,815 |
| | | <u>64,076</u> | <u>61,815</u> |
| Net current assets | | 64,076 | 61,815 |
| Total assets less current liabilities | | 64,076 | 61,815 |
| Net assets excluding pension asset or liability | | 64,076 | 61,815 |
| Total net assets | | <u>64,076</u> | <u>61,815</u> |
| The funds of the charity | | | |
| Restricted funds | 12 | | |
| Restricted income funds | | - | - |
| | | <u>-</u> | <u>-</u> |
| Unrestricted funds | 12 | | |
| General funds | | 64,076 | 61,815 |
| | | <u>64,076</u> | <u>61,815</u> |
| Reserves | 12 | | |
| Total funds | | <u>64,076</u> | <u>61,815</u> |

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 December 2021

And signed on its behalf by:

Amber Bauer
Amber Bauer (Dec 13, 2021 18:45 GMT)

A. Bauer

Trustee

13 December 2021

Financial Statement

DONATE4REFUGEES

Statement of Cash flows

for the year ended 30 June 2021

| | 2021 £ | 2020 £ |
|---|-----------------|---------------|
| Cash flows from operating activities | | |
| Net income per Statement of Financial Activities | 2,261 | 47,334 |
| Adjustments for: | | |
| Dividends, interest and rents from investments | (21,367) | (41,557) |
| Other gains/losses | - | - |
| Net cash (used in)/provided by operating activities | <u>(19,106)</u> | <u>5,777</u> |
| Cash flows from investing activities | | |
| Dividends, interest and rents from investments | 21,367 | 41,557 |
| Net cash from investing activities | <u>21,367</u> | <u>41,557</u> |
| Net cash from financing activities | <u>-</u> | <u>-</u> |
| Net increase in cash and cash equivalents | 2,261 | 47,334 |
| Cash and cash equivalents at the beginning of the year | 61,815 | 14,479 |
| Cash and cash equivalents at the end of the year | <u>64,076</u> | <u>61,813</u> |
| Components of cash and cash equivalents | | |
| Cash and bank balances | 64,076 | 61,815 |
| | <u>64,076</u> | <u>61,815</u> |

Independent Examiner's Report

DONATE4REFUGEES

Independent Examiners Report

Independent Examiner's Report to the trustees of DONATE4REFUGEES

I report to the charity trustees on my examination of the accounts of DONATE4REFUGEES for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of CPAA.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Vicky Newham (Dec 14, 2021 14:23 GMT)

Vicky Newham

CPAA

Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

13 December 2021

DONATE4REFUGEES

Notes to the Accounts

for the year ended 30 June 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

| | |
|--------------------|--|
| Unrestricted funds | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity. |
| Designated funds | These are unrestricted funds earmarked by the trustees for particular purposes. |
| Revaluation funds | These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values. |
| Restricted funds | These are available for use subject to restrictions imposed by the donor or through terms of an appeal. |

Income

| | |
|---|---|
| Recognition of income | Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability. |
| Income with related expenditure | Where income has related expenditure the income and related expenditure is reported gross in the SoFA. |
| Donations and legacies | Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income. |
| Tax reclaims on donations and gifts | Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. |
| Donated services and facilities | These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material. |
| Volunteer help | The value of any volunteer help received is not included in the accounts. |
| Investment income | This is included in the accounts when receivable. |
| Gains/(losses) on revaluation of fixed assets | This includes any gain or loss resulting from revaluing investments to market value at the end of the year. |
| Gains/(losses) on investment assets | This includes any gain or loss on the sale of investments. |

DONATE4REFUGEES

Notes to the Accounts

Expenditure

| | |
|--------------------------------------|---|
| Recognition of expenditure | Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. |
| Expenditure on raising funds | These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs. |
| Expenditure on charitable activities | These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs. |
| Grants payable | All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid. |
| Governance costs | These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs. |
| Other expenditure | These are support costs not allocated to a particular activity. |

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

DONATE4REFUGEES

Notes to the Accounts

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

DONATE4REFUGEES
Notes to the Accounts

3 Statement of Financial Activities - prior year

| | Unrestricted funds 2020 £ | Total funds 2020 £ |
|---|------------------------------------|--------------------------|
| Income and endowments from: | | |
| Donations and legacies | 441,471 | 441,471 |
| Charitable activities | 4,159 | 4,159 |
| Other trading activities | 479 | 479 |
| Investments | 1 | 1 |
| Other | 41,556 | 41,556 |
| Total | 487,666 | 487,666 |
| Expenditure on: | | |
| Charitable activities | 440,332 | 440,332 |
| Total | 440,332 | 440,332 |
| Net income | 47,334 | 47,334 |
| Net income before other gains/(losses) | 47,334 | 47,334 |
| Other gains and losses: | | |
| Net movement in funds | 47,334 | 47,334 |
| Reconciliation of funds: | | |
| Total funds brought forward | 14,479 | 14,479 |
| Total funds carried forward | 61,813 | 61,813 |

4 Income from donations and legacies

| | Unrestricted £ | Restricted £ | Total 2021 £ | Total 2020 £ |
|-------------------------------|-------------------|-----------------|--------------------|--------------------|
| Donations and Grants Received | 295,956 | 314,982 | 610,938 | 441,472 |
| | <u>295,956</u> | <u>314,982</u> | <u>610,938</u> | <u>441,472</u> |

5 Income from charitable activities

| | Total 2021 £ | Total 2020 £ |
|--------|--------------------|--------------------|
| Events | - | 4,159 |
| | <u>-</u> | <u>4,159</u> |

DONATE4REFUGEES
Notes to the Accounts

6 Income from other trading activities

| | Unrestricted | Total 2021 | Total 2020 |
|------------------|--------------|---------------|---------------|
| | £ | £ | £ |
| Sale of Products | 6,781 | 6,781 | 479 |
| | <u>6,781</u> | <u>6,781</u> | <u>479</u> |

7 Income from investments

| | Total 2021 | Total 2020 |
|----------|---------------|---------------|
| | £ | £ |
| Interest | - | 1 |
| | <u>-</u> | <u>1</u> |

8 Other income

| | Unrestricted | Restricted | Total 2021 | Total 2020 |
|---------------------|--------------|---------------|---------------|---------------|
| | £ | £ | £ | £ |
| Commission Received | 0 | 21,367 | 21,367 | 41,556 |
| | <u>0</u> | <u>21,367</u> | <u>21,367</u> | <u>41,556</u> |

9 Expenditure on charitable activities

| | Unrestricted | Restricted | Total 2021 | Total 2020 |
|---|----------------|----------------|----------------|----------------|
| | £ | £ | £ | £ |
| <i>Expenditure on charitable activities</i> | | | | |
| Cost of Fundraising | 7,940 | - | 7,940 | 6,753 |
| Direct Aid | - | - | - | 12,053 |
| Shipping, Freight and Delivery | 5,846 | - | 5,846 | 13,308 |
| Events | - | - | - | 824 |
| Grants made | 281,581 | 336,350 | 617,931 | 403,488 |
| <i>Governance costs</i> | | | | |
| Independent examiner fee | 1,500 | - | 1,500 | 600 |
| | <u>296,867</u> | <u>336,350</u> | <u>633,217</u> | <u>437,026</u> |

10 Other expenditure

| | Unrestricted | Total 2021 | Total 2020 |
|------------------------------|--------------|---------------|---------------|
| | £ | £ | £ |
| Advertising and Marketing | 1,281 | 1,281 | - |
| General administrative costs | 2,327 | 2,327 | 3,307 |
| | <u>3,608</u> | <u>3,608</u> | <u>3,307</u> |

DONATE4REFUGEES**Notes to the Accounts****11 Staff costs**

No employee received emoluments in excess of £60,000.

12 Movement in funds

| | At 1 July 2020 | Incoming resources (including other gains/losses) £ | Resources expended £ | At 30 June 2021 £ |
|---------------------------------|-------------------|--|----------------------------|-------------------------|
| Restricted funds: | | | | |
| Restricted income funds: | | | | |
| | - | 336,350 | (336,350) | - |
| <i>Total</i> | <u>-</u> | <u>336,350</u> | <u>(336,350)</u> | <u>-</u> |
| Unrestricted funds: | | | | |
| General funds | 61,815 | 302,736 | (300,475) | 64,076 |
| Revaluation Reserves: | | | | |
| Total funds | <u>61,815</u> | <u>639,086</u> | <u>(636,825)</u> | <u>64,076</u> |

13 Analysis of net assets between funds

| | Unrestricted funds £ | Total £ |
|--------------------|----------------------------|---------------|
| Net current assets | 64,076 | 64,076 |
| | <u>64,076</u> | <u>64,076</u> |

14 Reconciliation of net debt

| | At 1 July 2020 £ | Cash flows £ | At 30 June 2021 £ |
|---------------------------|------------------------|-----------------|-------------------------|
| Cash and cash equivalents | 61,815 | 2,261 | 64,076 |
| | <u>61,815</u> | <u>2,261</u> | <u>64,076</u> |
| Net debt | <u>61,815</u> | <u>2,261</u> | <u>64,076</u> |

15 Related party disclosures***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.