

Trustees Annual Report and Financial Statements

For year ended 30 June 2022



forRefugees

Charity No 1168435



Image | Renske Totte Photographer

for IMPACT We fight back against hostility in Europe by helping 100,000's people who have become refugees.

for TRUST We are regularly on the ground with people in refugee hot spots hearing their struggles first hand.

for CONNECTION We proudly provide grants and practical support to c50 incredible partners on the ground.

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1 | Charity Overview

ForRefugees' trustees are pleased to present their sixth Annual Report and Financial Statements for our operating year ending 30 June 2022. They have been prepared in accordance with the Charities SORP (FRS 102), the guidance on public benefit set out by the Charity Commission for England and Wales, and the forRefugees' Constitution.

Administrative Details

Charity Name

ForRefugees was registered in July 2016 as Donate for Refugees (also known as Donate4Refugees). The charity has been called forRefugees since December 2021.

Registration Number

ForRefugees is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales number 1168435 and Companies House number CE007134.

Registered Address

13a Radcliffe Road, Croydon, CR0 5QG, United Kingdom.

Trustees on 30 June 2022

Amber Bauer

Beth Squires

Santanu Mahanta

Nima Moradi (joined 10/01/2022)

Ingrid van Loo (joined 10/01/2022)

Siobhan Hurley (joined 10/01/2022)

Other trustees who served during the reporting period:

Karen Canty (retired 10/01/2022)

Tina Mwazange (retired 27/01/2022)

Senior Management

ForRefugees is powered by a small team of people and, as such, the trustees are hands-on in their day-to-day roles.

The Chief Executive Officer is founder and active trustee, Amber Bauer, working full time as an unpaid volunteer.

From January 2023 there is a new Chair of Trustees in post and consideration is given to any trustee discussions the CEO should be excluded from to retain independence.

1 | Charity Overview

Banks

Charities Aid Foundation (CAF) Bank Limited
25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Wise
6th Floor, TEA Building, 56 Shoreditch High Street, London, E1 6JJ

Auditor

Michael Broder
Simpson Wreford LLP, Duke of Wellington Avenue, Royal Arsenal, London, SE18 6SS

Structure, Governance & Management

Constitution & Governing Document

ForRefugees is registered as a Charitable Incorporated Organisation (CIO) whose only voting members are its charity trustees.

The charity trustees manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO.

The CIO is governed by its Charity Constitution last amended on 9 December 2021.

Trustee Recruitment & Onboarding

The CIO Constitution provides for a minimum of three and a maximum of seven trustees. New trustees can be appointed by existing trustees by making an online application and following successful interview. Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. After the three years, trustees are eligible for re-appointment.

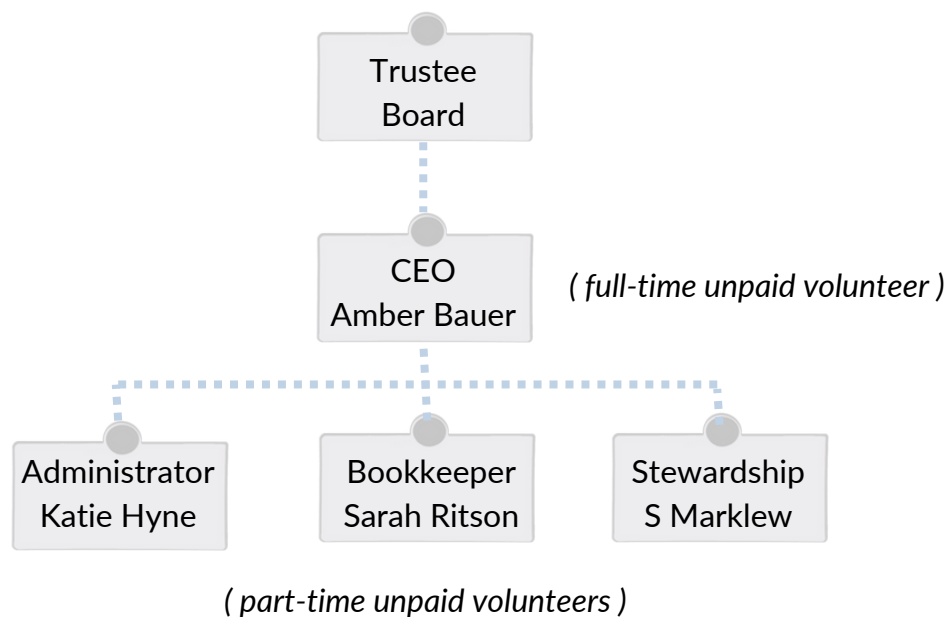
All new trustees receive an induction with one or more existing trustee and the charity CEO, and are supported in attending NCVO (National Council for Voluntary Organisations), or other, professional trustee training.

No trustee remuneration was paid during this, or the preceding, period.

1 | Charity Overview

Organisational Structure

ForRefugees has a small, simple organisational structure. The only movement in this year was to part-time unpaid volunteer positions.



Decision Making

ForRefugees' Trustees were actively involved in decision-making during this period.

At a strategic level trustees met four times during the year: by online Zoom call in August and November 2021, and in-person in January and May 2022. In between meetings trustees communicated more or less daily using email and WhatsApp. Our broad strategy and areas of activity and focus are reviewed on an ongoing basis because of the fast-changing nature of Europe's Refugee Crisis.

New Local Partner Applications and Grant Requests are received by our volunteer administrator and forwarded to trustees twice weekly for review. Trustees either approve, refuse or request clarification or more details. The decision to approve or refuse happens when three or more trustees agree the decision and no trustee vetoes it; it does not have to be unanimous. Our administrator responds to each applicant on behalf of the trustees.

Day-to-day operational decision-making, such as hiring and on-boarding volunteers, whether to be co-signatories on advocacy letters, or what social media posts should be made, sits with the CEO.

1 | Charity Overview

Pay and Remuneration

Throughout this period, and to date since being founded, no trustees, senior management or volunteers have received any remuneration or expenses. This is happily accepted by all who are volunteering their time free of charge to forRefugees.

Reserves Policy

The trustees have decided that holding just £5,000 reserves at any time is sufficient. This is because the CIO does not have any offices, salaries, assets or other substantial overhead costs or regular cost commitments. This reserve covers at least six months' overhead costs and annual independent examination noting that all overhead costs are cancellable without notice.

Networks, Umbrella Bodies, Key Partnerships

ForRefugees prides itself on collaboration and supports like-minded charities and other grassroots organisations on an as and when needed basis across the UK and Europe.

In the UK the CIO is party to The Refugee Charity Network, Together with Refugees and Humanitarians Together. Similarly the CIO works with European led Free Humanitarians and Europe Must Act.

All partnerships and networks are informal and our participation is without obligation.

Significant Impacts on the Charity

There were significant global events which impacted forRefugees during this period:

- The ongoing COVID-19 global pandemic.
- The ongoing impact of BREXIT.
- Increasingly hostile policies in the UK including the Nationality & Borders' Act 2022 and Rwanda off-shoring policy.
- Increasing hostility towards refugees in Greece including refoulement (push-backs) and ever-reducing State support for refugees.
- July 2021 Poland-Belarus Border Crisis.
- August 2021 Taliban took control of Afghanistan.
- February 2022 Russian invasion of Ukraine displacing more than 10 million people.

1 | Charity Overview

Charity's Financial Health

At the end of this period, forRefugees was in a strong financial position. The assets, liabilities and reserves of the charity as at 30 June 2022 are shown in the Balance Sheet below, compared with the position at 30 June 2021.

	30 June 2022	30 June 2021
Current Assets		
Total Cash at bank and in hand	£99,050	£64,077
Donations and income receivable	£7,195	-
Total Current Assets	£106,245	£64,077
Creditors: amounts falling due within 1 year		
Accruals	£7,705	-
Other Creditors	£500	-
Transactions pending at year end	£26	-
Total Creditors	£8,231	£ -
Net Assets	£98,014	£64,077
Capital and Reserves		
Current year earnings	£33,937	£2,262
Retained earnings	£64,077	£61,815
Total Capital and Reserves	£98,014	£64,077

Principal Risks and Uncertainties

Going forward the principal risks and uncertainties facing forRefugees include:

- Aftermath of COVID-19 Global Pandemic 2020-22 on the charity sector.
- Increasing government hostility towards refugees across Europe.
- Falling donations due to growing economic poverty in the UK and beyond.

Plans and Strategies for Managing Risks and Uncertainties

ForRefugees will continue make funding commitments only within cash flow limits at the time, keep overheads minimal and not make long-term spend commitments. There are no future plans for paid employees or trustee expense remunerations.

ForRefugees will continue to act within international and national human rights laws to do all they can to help and support people suffering as refugees in Europe.

2 | Objectives

Our Vision

Our vision is humanity, not hostility, for refugees in Europe and the UK.

Our mission is to address the acute and underfunded humanitarian needs of vulnerable men, women and children RIGHT NOW.

Why are we needed? Because, since 2015, European governments have responded to the Refugee Crisis with hostility and even violence. Europe is now the most deadly international border in the world with more than 25,000 people confirmed to have drowned since 2015 (source: UNHCR), and no end in sight.

ForRefugees provides emergency grants and other services uniquely dedicated to small NGOs (Non-Government Organisations) and other grassroots groups responding to Europe's Refugee Crisis. By regularly volunteering on the ground we understand first hand what the most urgent needs are and we can see the impact we are making.

Driven by passion and bureaucracy-free, we get straight to the heart of what is most needed. At **forRefugees** we quickly turn your donations into aid, human rights and mental health support - for those who need it, when they need it.

Our Purpose

It is devastating to witness the hostility towards non-European refugees growing year on year.

Since March 2020 the COVID-19 pandemic closed much international travel and, with fewer volunteers and international observers, Government hostility reached new lows with brutal (and illegal) refoulement - forced border pushbacks - physically and mentally harming already vulnerable people and, in some cases, causing death.

With our immediate help needed today, more than ever, we know we must also advocate for urgent political change too.

**"Whoever you
think are the
most
disadvantaged
people in society;
refugees are
below that."**

*~ Trish Clowes,
Charity Ambassador*

2 | Activities

Charitable Objectives

For the public benefit the relief of the needs and the advancement of the education of refugees particularly, but not exclusively, by the provision of grants and other assistance to charities and other organisations which work with refugees.

In the above object 'refugees' means people who have been forced to leave their country in order to escape war, persecution, or natural disaster.

Public Benefit Statement

The Trustees confirm they have referred to the guidance contained in the Charity Commission general guidance on public benefit when reviewing the charity aims and activities and in planning future activities.

Strategies for Achieving our Objectives

ForRefugees achieves its objectives by:

- Fundraising from the public to award small-scale one-off and emergency grants to trusted grassroots charities on the ground.
- Providing umbrella charity services, including support and coordination of fundraising initiatives, within its network of small grassroots refugee support organisations.
- Volunteering on the ground to understand the specific needs of different refugee communities and see the direct impact of our support, by listening to the voices and perspectives of those directly impacted.
- Supporting advocacy across the sector campaigning for a future of humanity not hostility.

2 | Activities

Success Criteria


During this period forRefugees has touched the lives of an estimated 182,000 of the world's most vulnerable people:

- It has supported all people equally regardless of race, religion, sexual orientation, or other status.
- It has listened to those directly affected by Europe's Refugee Crisis and targeted its resources accordingly.
- It has supported acute and otherwise underfunded humanitarian needs.
- It has acted independently of political, or other, bias.

In more detail, throughout this year forRefugees:

- Supported 43 NGOs and other grassroots groups on the ground across Europe, and a further 11 here in the UK.
- Enabled £740k total funding for the following project types:
 - £559k humanitarian aid,
 - £115k mental and physical health, and
 - £66k human rights.
- Spent £268k on mobile phone top-ups and wifi services for people in camps.
- Six trustee trips were made to four countries (France, Greece, Bosnia and Serbia) visiting and, where possible, volunteering with at least 25 local partners and meeting the communities each supports.
- As often as possible, trustees attended protests and co-signed sector advocacy letters and petitions for change. ForRefugees calls for humanity, not hostility.

Grant Recipients (in £value order)

	Calais Food Collective £128,930		Collective Aid £126,533		Project Play £75,800
	Refugee Biryani & Bananas £48,708		Mobile Refugee Support £44,000		No Name Kitchen £28,350
	One Human Race £27,415		Refugee Women's Centre £24,381		Refugee Rescue £20,000

2 | Activities



foodKIND
£18,285



Eudaimonia Medical Services
£18,040



Refugee Info Bus
£16,000



Roots
£13,875



CRIBS International
£13,000



Legal Centre Lesbos
£11,700



ASsIST
£9,210



Wave - Thessaloniki
£9,000



Sussex Aid for Refugees
£8,138



Finding Refuge
£7,800



Habibi Center
£7,005



L'Auberge des Migrants
£6,819



Yoga Sport with Refugees
£6,352



Blue Door Global
£6,089



Fenix Humanitarian Aid
£6,000



Vents Contraire
£5,200



FORGE for humanity
£5,175



CHEERING
£4,500



Bras Not Bombs
£3,592



Better Life with Refugees
£3,460



Farnham help for Refugees
£3,279



Free Shop - Lebanon
£3,100



Northern Lights Aid
£2,150



Leicester Solidarity
£2,067



Connection Hub
£2,000



SOS Chai
£2,000



Medical Aid for Refugees
£2,000



Action for Education
£1,800



The Heart
£1,600



Samos Volunteers
£1,530



Mazi - Cyprus
£1,500



Project Armonia
£1,400



Hip Hop 4 Hope
£1,400

Heartship | £1,250
Terra Firma International | £1,000
Europe Must Act | £664
Side by Side with Refugees | £460

Friends of Refugees Beds | £1,030
Citizens of the World Choir | £1000
Star School Mavrovouni | £500
Action for Women | £300

Centre for Community Tuzla | £1,000
RefuGym | £1000
Echo Library Bus | £500

3 | for Impact

Greece

In Greece, 24 Local Partners received 54 Grants totalling £147,947 and, in turn, touching the lives of an estimated 20,966 people who are refugees.

The hot-spots include the mainland cities and camps, along with arrival islands of Lesbos, Chios and Samos. People are in all stages of their journey and needs are widespread.



Humanitarian Aid



Humanitarian Aid



Humanitarian Aid



Human Rights



Mental Health



Mental Health



Humanitarian Aid

Hafizah's Story

I escaped my native Afghanistan with my family and made it to Greece. For one year we lived - my husband, two children (11 and 6) and I - in the Moria Camp, Lesbos before coming to Malakasa Camp. Here I met an NGO helping families, girls and children. Together we started a girls football team and women's activities in camp. Working for an NGO is not only helping me fulfil my dreams, but is a stepping stone to becoming self-supporting and independent in our new life in Greece.

3 | for Impact

The Balkans & Eastern Europe

For The Balkans and Eastern Europe, six Local Partners received 16 Grants totalling £68,177 and, in turn, touching the lives of an estimated 20,240 people who are refugees.

The hot-spots include Bosnia & Herzegovina and Serbia, and we also saw crisis at the Poland-Belarus border in winter 2021/22. Needs reflect that people are on the move here.



Humanitarian Aid



Humanitarian Aid



Humanitarian Aid



Mental Health



Humanitarian Aid



Humanitarian Aid



Humanitarian Aid

Daniel's Story

I was only 16 when I left home. I'm 23 now and still on the move. I remember once at the Bosnia border I was caught and held by uniformed men - I think Croatian police. My friend was older than me and was severely beaten. The men took everything - our mobiles and money, even our shoes - then drove us back into Bosnia. I used empty drink cans to protect my feet and finally I made it to Bihać. An NGO helped me to have shoes, clothes, a sleeping bag, and to feel human again.

3 | for Impact

France

In France, eight Local Partners received 13 Grants totalling £35,525 and, in turn, touching the lives of an estimated 10,765 people who are refugees.

The hot-spots include Paris and Northern France. Here people are mostly on the move and needs are almost entirely supporting mobile humanitarian aid services, especially vans.



Humanitarian Aid



Humanitarian Aid & Human Rights



Humanitarian Aid



Humanitarian Aid



Humanitarian Aid



Humanitarian Aid



Humanitarian Aid

Oumar's Story

It is not safe for me in my home country any more and I miss my family greatly. I live in a squat in France for a long time now. In Guinea I was a sports journalist and now I like to try and keep busy learning English with a local NGO who also help with food, tents, hygiene and more. Me and the other guys, we're often really cold and shivering and the NGO helps us have warm clothes and twice a week they have hot food with us. We're really bored and they bring games to play with us. They are like our family here.

4 | for Trust

Volunteering On the Ground

We are regularly on the ground with the people in refugee hot spots hearing their struggles first hand.

This year, despite continuing travel restrictions due to the global COVID-19 pandemic, trustees Amber, San and Ingrid were on the ground whenever possible.

Greece | September 2021

Amber spent eight days in Greece meeting and volunteering with 12 of our local partners in Athens and nearby Malakasa Refugee Camp. She saw the impact of our grants and learned how the CIO can best support its local partners.



France | November 2021

Amber spent four days in France meeting and volunteering with five local partners in Calais and Dunkirk reassuring them of forRefugees continued support after a major donor withdrew from France.



4 | for Trust

The Balkans | March 2022

Amber and trustee Ingrid spent two weeks in the capitals and border towns of Bosnia & Herzegovina and Serbia.



Serbia | April 2022

Ingrid was so moved by what she saw in northern Serbia in March she returned for another two weeks the following month.



France | April 2022

Amber returned to northern France with forRefugees supporter Max volunteering in Dunkirk and Calais over a weekend.



Greece | June 2022

Amber was back in Greece for 10 days meeting 12 partners in Athens and another five on the island of Lesbos.



5 | for Connection

Working together to Make a Difference

We proudly provide grants and practical support to c50 incredible partners on the ground. By working closely together across Europe, and being involved here in the UK, we are making a difference to refugee lives today and for the future. Here are just some of the things the CIO has been involved in during this busy year.



Online Panel Discussion



Festival Salvage



Refugees Welcome Rally



Rebrand & New Trustees



Anti Rwanda Protest



Refugee Day 'Peace of Cake' at Parliament

Jul

Aug

Sep

Oct

Nov

Dec

Jan

Feb

Mar

Apr

May

Jun



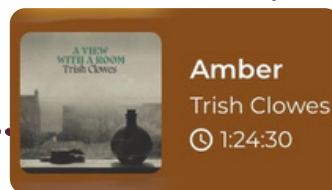
Channel Rescue 'Spotting'



London Marathon on BBC



Donate for Refugees suggested that the most effective way to deter Quoted in Parliament



Jazz Record Released



ByLine TV Interview



Refugee Week with Herts for Refugees & Onjali Rauf

6. ACKNOWLEDGEMENTS

THANK YOU to everyone
donating to **forRefugees**.



Sponsors / Donors

ACE Accountancy
Augmentas Group
BLFC Trust
Coupa Software
Dr. Martens Foundation
Enter Shikari
Human Rights Fund
JSS Search Ltd
Renske Totte Photos
SCSJD Family Trust
The Big Give
Thenga Cafe
Trish Clowes
Wingspan Productions
Work for Good

Our Volunteers:

Donna Bradley
Jenny Gillions
Merel Graeve
Freya Jacobs
Sarah Ritson

Pro-Bono Services

Kara Prosser
Varun Thota
Anita Cooksey
Kyle Durston

On the Ground Partners

Refugee Charity Network

Donated or Fundraised

Donated a Birthday
Fundraised
Monthly Donors
One-off Donors
Salary Sacrificers

And all who prefer to
remain anonymous.



Your donations mean we can take
action against poverty, hunger, and
more, experienced by people who
are refugees.

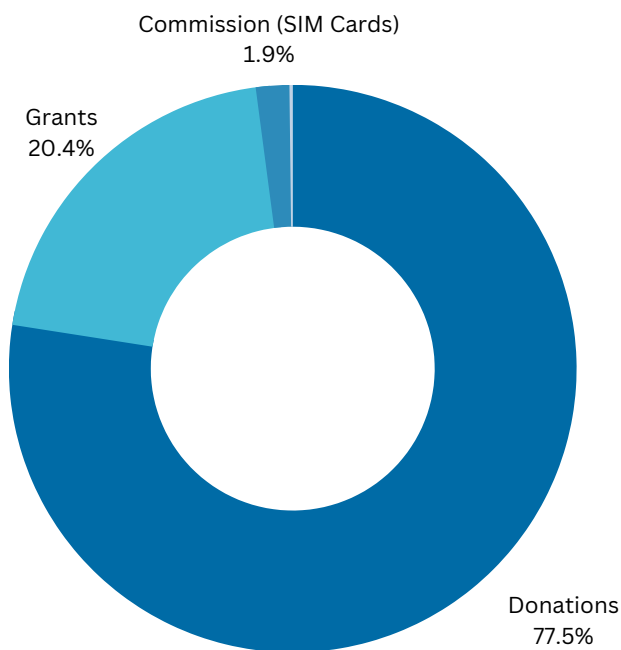


forRefugees
Charity No 1168435

Financial Overview

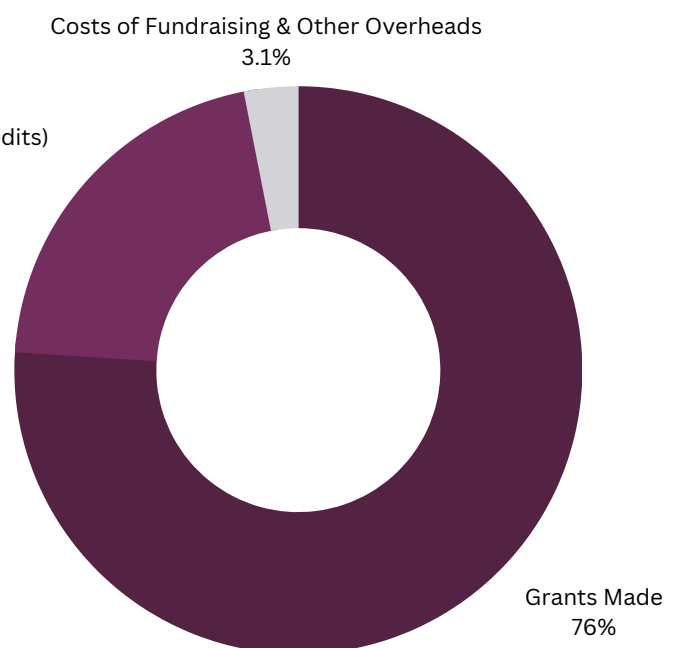
Summary

this year we saw our income grow enabling us to increase our impact in the sector and meet more urgent needs. A fully audited report of our Financial Statements follows.



Where our £1.07m funds came from.

How we spent our funds.



Financial Statements

for the year ended 30 June 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £ [Restated]
	Notes				
Income and endowments from:					
Donations and legacies	3	831,487	219,440	1,050,927	610,938
Other trading activities	4	1,959	-	1,959	6,781
Investments	5	20	-	20	-
Other	6	20,407	-	20,407	21,367
Total		853,873	219,440	1,073,313	639,086
Expenditure on:					
Raising funds	7	20,523	304	20,827	10,164
Charitable activities	8	799,413	219,136	1,018,549	626,661
Total		819,936	219,440	1,039,376	636,825
Net gains on investments		-	-	-	-
Net income	9	33,937	-	33,937	2,261
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		33,937	-	33,937	2,261
Other gains and losses					
Net movement in funds		33,937	-	33,937	2,261
Reconciliation of funds:					
Total funds brought forward		64,076	-	64,076	61,815
Total funds carried forward		98,013	-	98,013	64,076

There are no recognised gains or losses other than those included above. The results shown above relate to continuing activities.

The notes on pages 21 to 27 form part of these financial statements.

Financial Statements

at 30 June 2022

Charity No. 1168435

		2022 £	2021 £
Current assets			
Debtors	12	7,195	-
Cash and cash equivalents		99,023	64,076
		<u>106,218</u>	<u>64,076</u>
Creditors: Amount falling due within one year	13	(8,205)	-
Net current assets		<u>98,013</u>	<u>64,076</u>
Total assets less current liabilities		<u>98,013</u>	<u>64,076</u>
Net assets excluding pension asset or liability		<u>98,013</u>	<u>64,076</u>
Total net assets		<u><u>98,013</u></u>	<u><u>64,076</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		-	-
		<u>-</u>	<u>-</u>
Unrestricted funds	14		
General funds		98,013	64,076
		<u>98,013</u>	<u>64,076</u>
Reserves	14		
Total funds		<u><u>98,013</u></u>	<u><u>64,076</u></u>

The financial statements were approved by the Trustees
authorised for issue on 26 April 2023

and signed on their behalf by:



A. Bauer
Trustee

The notes on pages 21 to 27 form part of these financial statements.

Financial Statements

for the year ended 30 June 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	33,937	2,261
Adjustments for:		
Dividends, interest and rents from investments	(20)	-
Other gains/losses	-	-
Increase in trade and other receivables	(7,195)	-
Increase in trade and other payables	8,205	-
Net cash provided by operating activities	<u>34,927</u>	<u>2,261</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	20	-
Net cash from investing activities	<u>20</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	34,947	2,261
Cash and cash equivalents at the beginning of the year	64,076	61,815
Cash and cash equivalents at the end of the year	<u>99,023</u>	<u>64,076</u>
Components of cash and cash equivalents		
Cash and bank balances	99,023	64,076
	<u>99,023</u>	<u>64,076</u>

The notes on pages 21 to 27 form part of these financial statements.

Financial Statements

for the year ended 30 June 2022

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 2019) - (Charities SORP (FRS 102)), and the Charities Act.

Going concern

Under the going concern basis of accounting, the financial statements are prepared on the assumption that the charity is a going concern and will continue its operations for the foreseeable future.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

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.

Financial Statements

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 and fundraising trading 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.

Taxation

The charity is exempt from tax on its charitable activities.

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.

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.

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.

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.

Financial Statements

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 [Restated] £	Restricted funds 2021 £	Total funds 2021 [Restated] £
Income and endowments from:			
Donations and legacies	295,956	314,982	610,938
Other trading activities	6,781	-	6,781
Other	-	21,367	21,367
Total	302,736	336,350	639,086
Expenditure on:			
Raising funds	10,164	-	10,164
Charitable activities	290,311	336,350	626,661
Total	300,475	336,350	636,825
Net income	2,261	-	2,261
Net income before other gains/(losses)	2,261	-	2,261
Other gains and losses:			
Net movement in funds	2,261	-	2,261
Reconciliation of funds:			
Total funds brought forward	61,815	-	61,815
Total funds carried forward	64,076	-	64,076

The prior period figures have been restated to better reflect the appropriate analysis of certain items of income and expenditure in accordance with the SORP, resulting in no net change to income, expenditure or net movement in funds.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations and Grants Received	831,487	219,440	1,050,927	610,938
	831,487	219,440	1,050,927	610,938

4 Income from other trading activities

	Unrestricted £	Total 2022 £	Total 2021 £
Sale of Products	1,959	1,959	6,781
	1,959	1,959	6,781

Financial Statements

5 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest Received	20	20	-
	<u>20</u>	<u>20</u>	<u>-</u>

6 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Commission Received	20,407	20,407	21,367
	<u>20,407</u>	<u>20,407</u>	<u>21,367</u>

7 Expenditure on raising funds

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
				[Restated]
<i>Costs of generating voluntary income</i>				
Costs of Fundraising	15,742	-	15,742	7,940
Advertising and Marketing	3,213	-	3,213	1,281
Bank Charges	1,512	304	1,816	943
Exchange Rate (Gain) or Loss	56	-	56	-
	<u>20,523</u>	<u>304</u>	<u>20,827</u>	<u>10,164</u>

Financial Statements

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
				[Restated]
<i>Expenditure on charitable activities</i>				
Grants Made	584,777	154,346	739,123	617,931
Shipping, freight and delivery.	172	-	172	5,846
Direct Aid Mobile Topup and Wifi & Direct Aid Purchase Expense	203,353	64,790	268,143	-
Other charitable expenses	1,806	-	1,806	1,384
<i>Governance costs</i>				
Independent Examiner Fee	3,305	-	3,305	1,500
Audit Fee	6,000	-	6,000	-
	<u>799,413</u>	<u>219,136</u>	<u>1,018,549</u>	<u>626,661</u>

9 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Auditor's remuneration	6,000	-
Independent Examiner's fee	1,705	1,500

10 Trustee remuneration and expenses

No Trustees are paid any remuneration or receive and benefits.
There are no expenses payable to Trustees.

11 Staff costs

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

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

	2022 Number	2021 Number
There were no employees	-	-

12 Debtors

	2022 £	2021 £
Donations receivable	7,195	-
	<u>7,195</u>	<u>-</u>

Financial Statements

13 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other creditors	500	-
Accruals	7,705	-
	<u>8,205</u>	<u>-</u>

14 Movement in funds

	At 1 July 2021	Incoming resources	Resources expended	At 30 June 2022
	£	£	£	£
Restricted funds:				
Restricted income funds:				
Greece Support	-	37,095	(37,095)	-
France Support	-	16,200	(16,200)	-
Food Support	-	64,510	(64,510)	-
Humanitarian Aid	-	10,750	(10,750)	-
Lifeboat Repairs	-	20,000	(20,000)	-
Phone Credits and Wifi	-	64,790	(64,790)	-
University Sponsorship	-	6,095	(6,095)	-
Total	<u>-</u>	<u>219,440</u>	<u>(219,440)</u>	<u>-</u>
Unrestricted funds:				
General funds	64,076	853,873	(819,936)	98,013
Total funds	<u>64,076</u>	<u>1,073,313</u>	<u>(1,039,376)</u>	<u>98,013</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Greece Support	Support was given in Greece of £3,528.09 for Education; £10,600.00 for Food distribution; £2,442.00 for Mental and physical health; £13,000.00 for Mum and baby housing; £3,000.00 for Medical support & £4,525.00 for Supporting solo males.
France Support	Support was given in France of £16,200.00 for Children's activities.
Food Support	Food Support of £53,099.50 was given in Calais and £11,410.37 in The Balkans.
Humanitarian Aid	Humanitarian Aid Distributions Support was given of £7,000.00 in Dunkirk and £3,750.00 in Serbia.
Lifeboat Repairs	Support was given of £20,000.00 for Lifeboat Repairs.
Phone Credits and Wifi	Support was given of £64,790.17 for Phone Credits and Wifi.
University Sponsorship	Support was given of £6,095.23 for University Sponsorship.

Financial Statements

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	98,013	98,013
	<u>98,013</u>	<u>98,013</u>

16 Funding commitments

The trustees have committed to funding for beneficiaries prior to the year end which was not settled until after the Balance Sheet date, amounting to £500.

17 Reconciliation of net debt

	At 1 July 2021	Cash flows	At 30 June 2022
	£	£	£
Cash and cash equivalents	64,076	34,947	99,023
	<u>64,076</u>	<u>34,947</u>	<u>99,023</u>
Net debt	<u>64,076</u>	<u>34,947</u>	<u>99,023</u>

18 General Volunteers

During the year the following volunteers freely gave up their time to assist with the running of the charity.

Administrator (4 hours per week) – receiving online form submissions for new application and grant requests, and forwarding to trustees for review. Monitoring decisions and following up with forRefugees' local partners accordingly.

Bookkeeper (1 day per month) – processing all transactions in the accounting software ensuring income and outgoings are accurately assigned to the chart of accounts and reconciled on a monthly basis to the bank statements.

Stewardship (1 day per month) – maintaining the forRefugees mailing list and ensuring timely newsletters are sent.

Auditors' Report (1 of 3)

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF FORREFUGEES CIO

Opinion

We have audited the financial statements of ForRefugees CIO (the 'Charity') for the year ended 30 June 2022 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 June 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of The Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other matters

We draw attention that the charity's financial statements were not audited for the year ended 30 June 2021 and therefore highlight that the comparative figures included within the financial statements to 30 June 2022 have not been audited.

Other information

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

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

Auditors Report (2 of 3)

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF FORREFUGEES CIO

have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

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

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under The Charities Act 2011 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussions with trustees and updating our understanding of the sector in which the charity operates.

Auditors Report (3 of 3)

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF FORREFUGEES CIO

Laws and regulations of direct significance in the context of the charity include The Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charity's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Simpson Wreford LLP,
Chartered Accountants and Statutory Auditors
Wellesley House
Duke of Wellington Avenue
Royal Arsenal
London SE18 6SS

Dated: 26 April 2023

Simpson Wreford LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.