

Registered Charity Number: 1169048

Care4Calais

(a Charitable Incorporated Organisation "CIO")

Annual Report and Financial Statements

for the year ended 30 September 2023

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Care4Calais

Reference and Administrative Details

Trustees

Trustees who served during the year and up to the date of signing this report were as follows:

Susan Jex - Chair
Emma Rose
James Nichol
Matthew Demwell (appointed 9 November 2022)
Donna Leech (resigned 10 December 2022)
Clare Moseley (resigned 6 May 2023)
Sara Wing (resigned 5 October 2022)
Jacky Griffiths (resigned 7 December 2022)
Paul Moore (resigned 5 October 2022)
Iain Overton (appointed 15 November 2023)
Sarah Blakemore (appointed 10 October 2023)

Principal Office

5 Brayford Square
London
E1 0SG

Charity Registration Number

Registered as a Charitable Incorporated Organisation "CIO" in England and Wales charity number 1169048

Registered as an association in France number W626003482

Chief Executive Officer

Steven Smith (appointed 10 April 2023)
Clare Moseley (resigned 10 April 2023)

Auditor

Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

The Co-operative Bank PLC
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Solicitors

Farrer & Co LLP
66 Lincoln's Inn Fields
London
WC2A 3LH

Report of the Trustees for the year ended 30 September 2023

The Trustees present their report and the audited financial statements for the year ended 30 September 2023. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

Purposes and aims

Care4Calais is established with the charitable objects of the relief and assistance of people in need, in particular but not exclusively victims of war, natural disaster, trouble or catastrophe by such means as the Trustees think fit, in particular but not exclusively by the provision of food, water, shelter, healthcare and legal support.

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our Volunteers

Care4Calais was originally set up as an all-volunteer organisation, with no paid staff. Whilst this worked very effectively up to a point, the rapid growth of the organisation since its formation pointed to the requirement for a permanent staff of paid employees, including a CEO. The charity now employs 26 staff members.

Given its heritage, volunteers remain key to the operation of the charity. During the year, the charity had a revolving team of over 1,000 volunteers in France and a more permanent team of around 700 volunteers in the UK. This includes the Trustees.

Structure, governance and management

The organisation is a charitable incorporated organisation constituted under the foundation model and was registered on 5 September 2016 with the Charity Commission in England and Wales. To facilitate its work in France, Care4Calais is also registered as an association in France (number W626003482).

Trustees all have an equal vote on matters relating to the management of the charity. This includes the appointment of Trustees. All Trustees give their time voluntarily, receive no benefits, and do not claim personal expenses from the charity.

Trustees are selected from individuals showing interest in the charity's work and agreeing to serve to further the charity's objects. Formal appointment of new Trustees is by way of majority vote of the existing Trustees. The induction of new Trustees is carried out by the chair and supported by the wider Trustees to enable them to acquaint themselves with the charity's policies and practices, its aims and activities and what is expected of them under charity law.

During the year under review, the Trustees held nine full meetings. Due to the fluidity of the work of the charity and the active involvement of the Trustees, there is regular communication between the Trustees of current issues, financial performance and strategic decision making.

Report of the Trustees for the year ended 30 September 2023 (continued)

Structure, governance and management (continued)

The Trustees are acutely aware of the need for strong governance and transparency and, as part of the charity's operational management and risk management process, have drafted and regularly review specific policies which include:

- Complaints handling.
- Risk management.
- Safeguarding vulnerable beneficiaries.

In 2020, the Charity Commission opened a Statutory Inquiry into the Charity. This stemmed from a period of exceptional growth, which put considerable pressure on systems, staff and volunteers. After working positively with the Charity Commission to ensure best practice, governance and compliance, we are pleased to announce that the substantive phase of the inquiry was closed on 26 June 2023. The formal closure of the inquiry occurred on 24 August 2023, with the publication of the final report.

A new CEO, Steven Smith MBE, was appointed to lead the charity on 16 April 2023.

Achievements and performance

Direct Aid within UK

Our volunteer teams across the country have continued to deliver a wide range of aid to asylum seekers. This involves support in contingency hotels and dispersal accommodation, as well as mass accommodation sites, such as Wethersfield former airbase, the Bibby Stockholm barge, and Napier barracks. The specific activities offered by each Care4Calais group varies across the country, but include regular drop-ins, English conversation classes, clothing distributions, haircuts, games, sports and social activities. These not only provide practical support in the form of essential items and advice, but also offer a social space to help asylum seekers feel welcome in the UK, battle loneliness and support the mental health of those seeking sanctuary. In 2023, we regularly supported over 240 locations across the UK and Wales. Limited assistance was provided in a further 98 locations where we made contact and gave skeleton support.

Care4Calais volunteers have continued to provide direct individual support to asylum seekers, for example, assisting with school applications, registering with GPs, raising issues with accommodation or asylum support, advising on local community projects, and charitable volunteering. Throughout the year, we have also increased our work with partner organisations working in the refugee and community sector. This has enabled us to reach even more people. Among others, this year we have liaised with Stand Up to Racism, Goods for Good, Refugee Action, Freedom from Torture, Welcome Portland Global Friendship, Refugee and the Refugee Council.

Our volunteers have gone to extraordinary lengths to support refugees who, despite having been granted leave-to-remain status, find themselves facing homelessness because of gaps in the transition process. These individuals often fall through the system during this critical phase. In responding to this pressing challenge our volunteers have been working to cover basic needs (from providing sanitary items to tents and sleeping bags), whilst offering guidance and support to help refugees integrate successfully into their new communities. Partnership working with other organisations has been a critical part of this effort. We have also created and distributed advice sheets for people facing the threat of homelessness and implemented a new procedure to enable our volunteer groups to provide limited financial support. The dedication and compassion of our volunteers in these testing circumstances truly embody the spirit and mission of our organisation.

This year saw our staff and volunteers actively participating in various high-profile events, significantly raising the awareness of Care4Calais. Events like the Outbreak Fest (Manchester), Notting Hill Carnival (London), Love Music Hate Racism Partnership fundraiser (Newcastle), to name a few, provided valuable platforms for our outreach efforts. These events were instrumental in enhancing our visibility and impact within the community.

Care4Calais

Report of the Trustees for the year ended 30 September 2023 (continued)

Operations in Northern France

Care4Calais' operations in Northern France continued to support those living in informal settlements in Calais and Grande-Synthe between October 2022 and September 2023. The operations were conducted by three permanent staff members and a team of up to 35 volunteers, providing aid distributions and service provisions every day of the year.

Conditions in the camps and settlements noticeably worsened during summer 2022. This coincided with extreme weather, which saw many refugees remaining in Calais and Dunkirk much longer than usual, and in even worse living conditions. Simultaneously, the continuation of police clearances and evictions of living sites, during which tents and sleeping bags were confiscated and destroyed, meant that the demand for such items was unprecedented. Our volunteer teams and stock levels were stretched to the limit in response to this.

During the year covered by this report, the team in Northern France distributed the following:

- Clothing and shelter items: 25,218.
- Food packs: 5,310 packs designed for groups/families of 4.

The distributions listed above were complemented by other activities, such as phone charging, hair dressing, bicycle repairs, sewing and clothes repairs, as well as the provision of informal English and games sessions to over 30,000 people throughout the year. Links with community groups in the UK and Europe continued to grow and many academic institutions, unions and groups of volunteers sent weekend convoys to support the operations in France.

Legal Access and Advocacy

Care4Calais' Legal Access Department arranges critical legal representation for people seeking asylum and supports people through the challenges of claiming asylum. The Department, made up mostly of volunteers, has worked tirelessly to ensure that asylum seekers feel informed, empowered, and far less isolated and alone.

We have multiple teams dedicated to supporting people through various difficult circumstances. Such work may include cooperating with someone to find representation for their asylum claim, challenging an individual's suitability for accommodation at sites like the Bibby Stockholm or Wethersfield barracks, offering support to those selected for the Rwanda plan, helping with age dispute actions when asylum seekers under-18 are wrongly identified as adults by the Home Office. At any given time, we support between 3,000-4,000 people.

Some of our work this year has included:

- 262 people assisted in finding legal representation for their asylum claims (despite the ongoing legal aid crisis).
- 438 appointments booked with asylum solicitors.
- 213 people receiving their Refugee Status.
- 763 people with notices saying they were being considered for Rwanda supported since the original failed flight.
- 75 successful challenges to people's accommodation at Wethersfield.
- 57 current residents of the Bibby Stockholm signed up with legal representation.
- 379 age-disputed children supported (173 successfully finished the lengthy process this year).

In addition, we have participated in several systemic legal challenges throughout the year, providing witness evidence and supporting claimants. 2023 was also the year we chose to issue our own legal case directly against the government's use of RAF Wethersfield. We hope to see this heard in the High Court next year.

Report of the Trustees for the year ended 30 September 2023 (continued)

Plans for the future

The charity has seen substantial growth in terms of its humanitarian direct aid operations since moving to operating in the UK. This now involves hundreds of volunteers providing much needed support daily, in the form of clothing, food and essential items, along with activities such as English lessons, games nights, sporting events, outings and hairdressing, to refugees housed in temporary accommodation. Such rapid growth has driven the need to focus on ensuring that appropriate systems and procedures are in place to underpin smooth, effective and safe operations. This process continues.

This reporting year has seen the increasing use by the Home Office of large-scale institutional facilities, such as barracks and a barge, to house refugees. We have responded by extending our operations to support the hundreds of individuals held in such conditions. Against the backdrop of an appalling backlog of asylum applications, asylum seekers barred from working, and few, if any, activities being provided on site, we are witnessing a massive deterioration in our clients' mental health, accompanied by frequent hunger strikes and suicide attempts. We will do our best to alleviate such suffering for as long as the use of these sites continues.

It is our intent to continue to maintain the essential aid provided in Northern France to the refugee population. This activity remains the foundation of the charity. That said, we will continue to expand operations within the UK for as long as the need is necessary (and there is certainly no immediate end in sight). Where opportunities exist, we will partner/cooperate with like-minded organisations to extend our reach.

In addition to the provision of humanitarian aid, our Legal Access Department will continue its vital work in supporting asylum seekers through the complex asylum application process. Although there is currently something of a Legal Aid crisis within UK, we will continue, where possible, to ensure that asylum seekers can gain access to essential legal advice in processing their asylum claims. The Department will act as the focal point for our increasing involvement in legal challenges that seek to ensure the safe and equitable treatment of refugees and compliance with both international law and the Government's own procedural guidelines.

In an advocacy sense, we will continue to fight for the rights of refugees, not least combatting the demonising stigma that is so often present in the British media. These are people just like us, and, at the worst time in their lives, they need our support in order to regain dignity and hope.

Principal risks and uncertainties

The Trustees have identified resources and established review systems to manage organisational risk. The Trustees maintain a register of the risks faced by the charity that is reviewed at least annually. The risk register records the risks that may arise in each area of the charity's operations, along with the policies, systems and procedures in place to mitigate them. Risks are identified, assessed, and scored according to their likelihood and impact. Appropriate steps are then taken to mitigate them in day-to-day operations.

The principal risks and uncertainties faced by the charity at the time of writing are as follows:

- The challenges of Brexit, including continued impact on regulation, cross border transactions and pricing.
- Lack of income diversity, as the majority comes from public donations, and is non-recurring.
- Reputational damage and threats to staff from those elements within UK hostile to the rights of refugees.

Report of the Trustees for the year ended 30 September 2023 (continued)

Financial review

The Trustees are satisfied with the charity's performance for the year ended 30 September 2023.

During the year total income of the charity was £1,711,174 (2022: £2,113,578) and total expenditure of the charity was £1,971,041 (2022: £1,948,512).

Net movement in funds for the year was a deficit of £259,867 (2022: £165,066 surplus).

At the balance sheet date, the charity had total funds of £1,108,382 (2022: £1,368,249). The Trustees consider that the financial position of the charity is satisfactory.

Reserves policy

At the end of the year, the charity had reserves of £1,108,382 (2022: £1,368,249), which includes stock of donated goods for distribution of £173,700 (2022- £249,485) which cannot be converted into cash funds. £64,293 (2022- £164,828) represents restricted funds (see note 14) and £696,238 (2022- £754,491) of cash investments that has been ringfenced for future staff costs. This leaves a free reserves balance of £333,757 (2022- £433,565), which represents approximately 2 months' running costs.

The Trustees regularly review the need for free reserves and consider a level to cover four to six months of running costs to be appropriate. They are therefore reviewing methods to increase the level of free reserves.

Pay policy for senior staff

The pay of the charity's senior staff is reviewed annually and may be increased in accordance with national indicators such as inflation, where financially possible and prudent.

Report of the Trustees for the year ended 30 September 2023 (continued)

Fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders. The Trustees believe this means that the charity is working for and on behalf of real people and communities in the UK who believe in what it does and want to support refugees. However, inherent in this is a risk that income is not diversified or guaranteed in the medium to long term. To counter this, we are intent on diversifying our income streams.

We are staying up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. Our fundraisers follow the Institute of Fundraising's Code of Practice. No complaints relating to fundraising were received in the year.

Statement of Trustees' responsibilities

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

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the charity on 11/06/2024 and signed on its behalf by:



Susan Jex
Trustee

Independent Auditor's Report to the Trustees of Care4Calais

We have audited the financial statements of Care4Calais (the charity) for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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 September 2023 and of its income and expenditure 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.

Conclusion 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 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.

In connection with our audit of the financial statements, 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 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.

Independent Auditor's Report to the Trustees of Care4Calais (continued)

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' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2006 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 obtained all the information and explanations we require for our audit.

Responsibilities of the trustees for the financial statements

As explained more fully in the trustees' responsibilities statement, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of 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.

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.

Extent to which the audit was considered capable of identifying irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

Independent Auditor's Report to the Trustees of Care4Calais (continued)

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. 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.

Azets Audit Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Azets Audit Services Ltd.

Azets Audit Services Limited
Statutory Auditor

Date: 12/06/2024

Triune Court
Monks Cross Drive
York
YO32 9GZ

Statement of Financial Activities for the year ended 30 September 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	1,443,026	210,274	1,653,300	2,047,204
Trading income – online shop		29,235	-	29,235	57,950
Investment income	3	28,639	-	28,639	8,424
Total income		1,500,900	210,274	1,711,174	2,113,578
Expenditure on:					
Charitable activities	4	1,506,589	312,337	1,818,926	1,790,986
Raising funds		128,420	-	128,420	126,958
Trading expenditure – online shop costs		23,695	-	23,695	30,568
Total expenditure		1,658,704	312,337	1,971,041	1,948,512
Transfer between funds		(1,528)	1,528	-	-
Net (expenditure)/income and movement in funds	7	(159,332)	(100,535)	(259,867)	165,066
Reconciliation of funds					
Total funds brought forward		1,203,421	164,828	1,368,249	1,203,183
Total funds carried forward	14	1,044,089	64,293	1,108,382	1,368,249

All of the charity's activities derive from continuing operations.

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

A fully detailed Statement of Financial Activities for the year ended 30 September 2022 is shown in note 17 of the financial statements.

Care4Calais

Balance Sheet as at 30 September 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	14,094	15,365
Current assets			
Investments	10	696,238	754,491
Stocks	11	173,730	249,485
Debtors	12	104,139	50,173
Cash at bank and in hand		194,899	378,304
		1,169,006	1,432,453
Creditors: Amounts falling due within one year	13	(74,718)	(79,569)
Net current assets		1,094,288	1,352,884
Net assets		1,108,382	1,368,249
Funds of the charity:			
Restricted funds	14	64,293	164,828
Unrestricted funds:			
Unrestricted general funds		347,851	448,930
Unrestricted designated funds		696,238	754,491
Total unrestricted funds		1,044,089	1,203,421
Total funds	14	1,108,382	1,368,249

The financial statements were approved by the trustees on 11/06/2024 and signed on their behalf by:



Susan Jex
Trustee

The notes on pages 14 to 23 form part of these financial statements.

Statement of Cash Flows for the Year Ended 30 September 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	16	(270,297)	205,767
Cash flows from investing activities			
Interest received		28,639	8,424
Decrease/(increase) in cash investments		58,253	(340,586)
Purchase of fixed assets		-	(16,636)
Net cash provided by/(used in) investing activities		86,892	(348,798)
Change in cash and cash equivalents in the year			
		(183,405)	(143,031)
Cash and cash equivalents at the beginning of the year		378,304	521,335
Cash and cash equivalents at the end of the year		194,899	378,304

Notes to the Financial Statements for the year ended 30 September 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Care4Calais was registered on 5 September 2016 as a Charitable Incorporated Organisation under the foundation model, it is registered with the Charity Commission under charity number 1169048. The charity's principal office address is 5 Brayford Square, London, E1 0SG.

Accounting convention

The financial statements have been prepared on a going concern basis 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 (FRS102) (effective 1 January 2019) (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS102) and the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Care4Calais meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees have reviewed the financial position of the charity, which includes reserves (mainly in the form of cash balances) and ongoing donation levels. The nature of the charity is such that its output is dictated by ongoing income and there is minimal reliance on large supporters. As such, the charity can respond quickly to fluctuations in income by managing spend, should the trustees take the view that they do not wish to use reserves in the short term.

Given the above, the trustees have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future and have adequate contingency plans in the event that income streams are reduced.

Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Voluntary income is recognised when the charity establishes entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Notes to the Financial Statements for the year ended 30 September 2023

1. Accounting policies (continued)

Donations of goods for distribution

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. Their value is the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain items of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP (FRS 102), volunteer time is not recognised. Please refer to the trustees' report for more information about their contribution.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category.

Charitable activities - expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs - includes payments to advisors, providing information to refugees, supporters and the media together with sundry office and administration costs.

Governance costs - include the costs attributable to the charity's compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Pensions

The charity operates a defined contribution scheme for the employees of the Charity. Contributions are charged as an expense to the SoFA in the period in which they fall due.

Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds that have been designated by the trustees for a particular purpose.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Notes to the Financial Statements for the year ended 30 September 2023

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with section 11 of FRS 102. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

Debtors

Debtors relate to accrued income held by online fundraising platforms, this is recognised at the settlement amount due.

Creditors

Creditors, loans 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are initially recorded at cost and subsequently at cost less accumulated depreciation.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office equipment	3 years straight line
Motor vehicles	3 years straight line
Containers	3 years straight line

Stock

Donated items of stock held for distribution are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Investments

Investments represent short term cash deposits held for the purpose of obtaining higher rate interest income.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Notes to the Financial Statements for the year ended 30 September 2023

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Stock

The charity recognises donated items, including clothing, goods, hygiene and other personal and practical items, as both income and stock when they remain in the warehouses at the year end. In doing so, the trustees have identified a reasonable fair value for each category of donated items, which are a mix of quality new and donated goods, based on readily available prices for replacement.

Valuations of gifts in kind

The charity recognises donated items, including clothing, goods, hygiene and other personal and practical items, as both income and expenditure as they are issued to beneficiaries during the year. In doing so, the trustees have identified a reasonable fair value for each category of donated items, which are a mix of quality new and donated goods, based on readily available prices for replacement and apply this to the logs of goods issued in the year.

Notes to the Financial Statements for the year ended 30 September 2023
2. Income from donations and legacies

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Donated goods for distribution	29,922	-	29,922	283,837
Donations and legacies	1,413,104	210,274	1,623,378	1,763,367
	1,443,026	210,274	1,653,300	2,047,204

In the prior year restricted income from donations and legacies was £247,792.

The charity is heavily reliant on its volunteers, in accordance with the Charity SORP volunteer time has not been valued in these financial statements.

3. Investment income

	Total 2023 £	Total 2022 £
Interest receivable on bank deposits (unrestricted)	28,639	8,424

4. Expenditure on charitable activities

	Note	Total 2023 £	Total 2022 £
Direct costs of charitable activities:			
Food, clothing and equipment for refugees		526,754	811,470
Staff costs		646,527	524,668
Operational costs		277,973	107,027
Advocacy		118,955	84,441
Warehouse and storage costs		104,282	132,919
Volunteer costs		36,973	22,891
Total direct costs		1,711,464	1,683,416
Support costs allocated	5	44,750	37,816
Governance costs allocated	5	62,712	69,754
Total expenditure on charitable activity		1,818,926	1,790,986

5. Analysis of governance and support costs

Support costs	Total 2023 £	Total 2022 £
Bookkeeping	10,645	14,014
Insurance	7,193	6,144
Bank charges	2,398	2,289
Depreciation	1,271	1,760
General expenses	16,914	8,212
Subscriptions and donations	6,329	5,397
	44,750	37,816

Notes to the Financial Statements for the year ended 30 September 2023

5. Analysis of governance and support costs (continued)

Governance costs	Total 2023 £	Total 2022 £
Audit fees	11,094	9,360
Preparation of financial statements	2,160	1,680
Legal fees	49,458	58,714
	62,712	69,754

6. Staff costs, trustees' remuneration and expenses

Staff costs during the year were as follows:	2023 £	2022 £
Wages and salaries	585,991	480,378
Social security costs	48,783	35,439
Pension costs	11,753	8,851
	646,527	524,668

No employees received emoluments of more than £60,000 (2022: no employees). During the year the Trustees considered themselves to be key management personnel and received no remuneration. This year, the following senior management were added to the list of key management personnel:

CEO
Head of UK Field Ops
Head of legal access and special projects
Head of Calais field ops
Head of press and broadcast media
Head of finance, IT, logs and admin

The average number of employees in the year was 23 (2022: 18).

Total remuneration paid to the key management personnel was £179,253 (2022 - £nil, due to a change in the charity's organisational structure in YE 2023).

No Trustees, nor any persons connected with them, have received any remuneration or other benefits from the charity during the year.

During the year there were no transactions entered into between the charity and the Trustees.

7. Net (expenditure)/income

This is stated after charging:

	2023 £	2022 £
Auditor's remuneration - Audit	12,000	10,400
Auditor's remuneration - Preparation of financial statements	1,800	1,400
Depreciation	1,271	1,760

Fees payable to the auditor are stated excluding irrecoverable VAT.

Care4Calais

Notes to the Financial Statements for the year ended 30 September 2023

8. Taxation

Care4Calais is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

9. Tangible fixed assets

	Office equipment £	Motor vehicles £	Containers £	Total £
Cost				
At 1 October 2022	3,269	27,086	1,320	31,675
Additions	-	-	-	-
As at 30 September 2023	3,269	27,086	1,320	31,675
Depreciation				
At 1 October 2022	3,269	11,721	1,320	16,310
Charge in the year	-	1,271	-	1,271
As at 30 September 2023	3,269	12,992	1,320	17,581
Net book values				
At 30 September 2023	-	14,094	-	14,094
At 30 September 2022	-	15,365	-	15,365

10. Investments

	2023 £	2022 £
Cash investments	696,238	754,491

Cash investments relate to term deposit accounts which have maturity dates ranging from 95 days' notice to 12 months.

11. Stock

	2023 £	2022 £
New and used goods for distribution	173,730	249,485

12. Debtors

	2023 £	2022 £
Accrued income	104,139	50,173

Notes to the Financial Statements for the year ended 30 September 2023

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	18,446	35,207
Taxation and social security	15,602	11,932
Other creditors	40,670	32,430
	74,718	79,569

14. Funds

	Balance at 1 October 2022	Income £	Expenditure £	Transfers £	Balance at 30 September 2023
Restricted funds					
Legal fund	124,797	22,957	(149,282)	1,528	-
Groups	40,031	187,317	(163,055)	-	64,293
	164,828	210,274	(312,337)	1,528	64,293
Unrestricted funds					
General	448,930	1,500,900	(1,658,704)	56,725	347,851
Designated funds	754,491	-	-	(58,253)	696,238
	1,203,421	1,500,900	(1,658,704)	(1,528)	1,044,089
Total funds	1,368,249	1,711,174	(1,971,041)	-	1,108,382

	Balance at 1 October 2021	Income £	Expenditure £	Transfers £	Balance at 30 September 2022
Restricted funds					
Afghanistan	124,056	-	(124,056)	-	-
Legal fund	-	124,797	-	-	124,797
Groups	27,300	122,995	(110,264)	-	40,031
	151,356	247,792	(234,320)	-	164,828
Unrestricted funds					
General	637,922	1,865,786	(1,714,192)	(340,586)	448,930
Designated funds	413,905	-	-	340,586	754,491
	1,051,827	1,865,786	(1,714,192)	-	1,203,421
Total funds	1,203,183	2,113,578	(1,948,512)	-	1,368,249

Restricted funds

Afghanistan funds relates to monies raised to help people fleeing Afghanistan following the withdrawal of US and NATO forces in 2021.

Legal fund relates to funds raised towards costs of challenging the government's Rwandan policy for refugees.

Groups funds are monies raised to support specific Care4Calais regional groups around the UK.

Designated funds

Designated funds relate to funds that have been ringfenced for future staff costs to facilitate the growth and management of the charity.

Notes to the Financial Statements for the year ended 30 September 2023

15. Analysis of net assets between funds

	Restricted 2023 £	Unrestricted general 2023 £	Unrestricted designated 2023 £	Total funds 2023 £
Tangible fixed assets	-	14,094	-	14,094
Net current assets	64,293	333,757	696,238	1,094,288
Total net assets	64,293	347,851	696,238	1,108,382

	Restricted 2022 £	Unrestricted general 2022 £	Unrestricted designated 2022 £	Total funds 2022 £
Tangible fixed assets	-	15,365	-	15,365
Net current assets	164,828	433,565	754,491	1,352,884
Total net assets	164,828	448,930	754,491	1,368,249

16. Reconciliation of net movements in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	(259,867)	165,066
Depreciation charge	1,271	1,760
Interest income	(28,639)	(8,424)
(Increase)/decrease in debtors	(53,966)	51,702
(Decrease)/increase in creditors	(4,851)	14,714
Decrease/(increase) in stock	75,755	(19,051)
Cash (outflow)/inflow from operating activities	(270,297)	205,767

The charity had no net debt in either this or the previous financial year.

Notes to the Financial Statements for the year ended 30 September 2023

17. Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:			
Donations and legacies	1,799,412	247,792	2,047,204
Trading income – online shop	57,950	-	57,950
Investment income	8,424	-	8,424
Total income	1,865,786	247,792	2,113,578
Expenditure on:			
Charitable activities	1,556,666	234,320	1,790,986
Raising funds	126,958	-	126,958
Trading expenditure – online shop costs	30,568	-	30,568
Total expenditure	1,714,192	234,320	1,948,512
Net income and movement in funds	151,594	13,472	165,066
Reconciliation of funds			
Total funds brought forward	1,051,827	151,356	1,203,183
Total funds carried forward	1,203,421	164,828	1,368,249