

Registered Charity Number: 1169048

Care4Calais

(a Charitable Incorporated Organisation "CIO")

Annual Report and Financial Statements

for the year ended 30 September 2024

Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' responsibilities	11
Independent Auditor's Report.....	12
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cashflows.....	17
Notes to the Financial Statements.....	18

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
Iain Overton (appointed 15 November 2023)
Sarah Blakemore (appointed 10 October 2023)
Wilfred Sullivan (appointed 13 July 2024)
Sim Eldem (appointed 11 September 2024)

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

Auditor

Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

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 2024

The Trustees present their report and the audited financial statements for the year ended 30 September 2024. 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 27 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 some 1,100 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 CEO and is 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 eight 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 regarding current issues, financial performance and strategic decision making. The CEO manages the day-to-day operation of the Charity. Overall control rests with the Trustees.

Report of the Trustees for the year ended 30 September 2024 (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.

Achievements and performance

Direct Aid within UK – UK Field Operations Team

The UK Field Operations Team delivers practical support, such as running distributions of clothing and other essential items, delivering English classes, helping with administrative issues, and providing activities to promote wellbeing, such as trips and sporting activities. The team oversees 1,106 actively engaged volunteers across the UK, including 70 Virtual Volunteers. These volunteers are spread across 68 groups, covering 15 regions. They provide support to approximately 200 hotels, two former barracks, used for mass accommodation, and numerous, small, dispersed sites.

In the past year, UK Field Operations carried out 1,850 distributions, providing 368,190 essential items to those in need. Key items distributed included the following:

- 16,039 T-shirts.
- 18,735 underwear items.
- 4,805 coats.
- 6,195 jumpers.
- 3,365 trainers.
- 6,085 baby clothes.
- 13,195 clothes for children.
- 5,009 SIM cards.
- 96,093 toiletry items.
- 29,739 food packs/snacks.

Such distributions are essential given the limited financial resources available to people seeking asylum.

In addition to the distribution of essential items, a total of 164,733 service hours were logged for the provision of vital services, including:

- 10,388 hours dedicated to accommodation assistance.
- 32,230 hours for drop-in services.
- 12,114 hours for English language support.
- 18,460 hours of practical support.
- 8,420 hours of befriending.
- 6,078 of arts and crafts classes.
- 11,708 hours of local community activities/events.
- 6,554 hours of picnics.

Former-RAF Wethersfield. Over the last year, the UK Field Operations Team has continued to provide essential support to hundreds of people accommodated within the former RAF camp at Wethersfield under extremely challenging conditions. The team distributed 38,333 items, held 97 drop-ins, 22 mass distributions, and provided remote support on a dedicated WhatsApp number amounting to 733 volunteer hours. Levels of distress among residents are high, resulting in the team raising 101 safeguarding concerns over the last year.

Report of the Trustees for the year ended 30 September 2024 (continued)

Bibby Stockholm Barge. The UK Field Operations Team has continued to support the efforts of the Portland Global Friendship Group, a wonderful local group supporting residents on the barge, by providing items for their distributions when needed (contributing 1,099 items in the last year) and, on occasion, supporting their distributions in person. The government's decision to close the Bibby barge by 25 January 2025 was extremely welcome news.

Challenges Faced. The organisation faced several challenges during the reporting period, including:

- Far right riots throughout the UK targeting many of the communities we support in asylum accommodation. Following planning meetings, a live guidance document was created for all of our volunteers and staff. Additionally, an anti-far-right fundraiser for C4C groups was implemented so they could organise wellbeing activities for those we support. Two additional wellbeing meetings were organised to support volunteers and staff. These were attended by both UK and Calais teams.
- The Rwanda detentions. Care4Calais' volunteers stayed outside reporting centres, logging whether people came out again and providing much needed information and phone numbers for lawyers. We also accompanied numerous people who were reporting for appointments.
- Government policies impacting asylum processing, leading to increased homelessness among those with positive asylum decisions.
- Restricted access to asylum accommodations, complicating volunteer efforts to reach those in need.

Operations in Northern France – Calais Field Operations Team

There have been many challenges to Care4Calais' operations in northern France between October 2023 and September 2024. The operations were supported by three permanent staff members between October 2023 and April 2024, when a fourth individual was recruited to manage an increasingly complex operation. Throughout the year, there have been groups of up to 30 volunteers per day, from across the UK and Europe, either volunteering independently or as organised parties from trade unions, UK-based refugee charities and academic institutions.

Between October 2023 and March 2024, conditions in northern France deteriorated dramatically. There was a huge increase in the population of displaced people, the likes of which Care4Calais had not experienced before during the winter months. This resulted in an immense and testing demand for clothing and food items.

In December 2023, Care4Calais made the decision to cease distribution of food packs. Food packs had been consistently distributed three times a week since the beginning of the Covid-19 pandemic. The decision was made owing to the high demand for non-food items (NFI) and the increased cost and logistics of purchasing food in bulk, exacerbated by new Brexit-related regulations. Simultaneously, several organisations which had temporarily halted operations as a consequence of pandemic restrictions, resumed the provision of food items. Care4Calais continues to provide food packs during Ramadan when the need is greatest and other organisations are unable to adapt to the timings around breaking fast. During Ramadan 2024, Care4Calais distributed food to 900 people each week.

In April 2024, Care4Calais became the only mass distributor of NFI for men in Calais, although other organisations continued to provide this service in Grand Synthe, near Dunkirk. During the period, the demand for distributions increased in Calais. Consequently, we adapted our schedule and distribution locations to best meet the needs of communities in Calais, reducing our visits to Grande Synthe to twice a week and increasing our distributions in Calais to five per week. We saw an increase in family groups, primarily women and children, present at our distributions. We therefore increased support for these groups, utilising stock for women's and children's clothing that had previously been considered surplus to requirements.

In total, between October 2023 and September 2024, Care4Calais in northern France distributed:

- Over 28,000 items of clothing
- Over 10,000 shelter items such as tents, sleeping bags and blankets

The team also facilitated service provision sessions, including phone charging, hair dressing, bike repairs, refreshments and games and activities to over 30,000 people across six different living sites.

Report of the Trustees for the year ended 30 September 2024 (continued)

Legal Access Department

Care4Calais' Legal Access Department is an access to justice project that supports people seeking asylum in the UK by facilitating access to legal representation and offering holistic support throughout the asylum process. The Department, made up mostly of specially trained volunteers, has continued its work to ensure that our clients are informed about the asylum process, empowered to make decisions on their care, and supported to lead meaningful lives in the UK following experiences of forced displacement.

The Department conducts one-to-one, complex casework for people seeking asylum. Its current casework channels include: securing legal representation and support for people's asylum claims; challenges to decisions made by public authorities, for example the decision to accommodate a person in unsuitable accommodation; and the support of young people in age dispute matters. The Department seeks to adapt and amend its services based on the needs of the communities with which it works.

Over the last 12 months the Department's Asylum Team, which focuses on access to legal representation, has operated in an ever-growing, national legal aid crisis. Despite this it secured representation for 281 clients and saw 427 appointments booked with legal representatives. The policy landscape the team works in has been fluid over the last year, seeing a substantial increase in the number of asylum claims being processed. As a result, 553 clients moved on from the team's service after receiving refugee status in the UK. Some of these had waited several years for their cases to be processed.

Worryingly, this speedy processing seems to have prompted a slew of flawed decision making. Consequently, the number of people appealing decisions made by the Home Office has increased. In response to this, the Asylum Team created guidelines and training on the appeal process for the charity's direct aid volunteers. This emphasised that, while we can provide support, the charity itself cannot give legal advice.

The Asylum Team is currently focused on offering casework support to individuals who have been invited for their substantive interviews - one of the last and most vital stages of a person's asylum process. Recent statistics show that over 50% of people seeking asylum in the UK will go through the asylum process unrepresented owing to the lack of legal aid-funded advice.

In April 2024 the team began to draft extensive witness evidence to a claim brought by Duncan Lewis solicitors against the Lord Chancellor, challenging the failure to increase legal aid rates for immigration and asylum cases since 1996. We were able to speak in detail on the impact this failure has had across the sector and, most importantly, the profoundly harmful effect it has on the people we work with. This evidence was submitted in June 2024. In November 2024, it was announced that the rate would be increased by 10%.

The Department's Age Dispute Team continued to provide invaluable support to unaccompanied asylum-seeking children, who had been wrongly assessed as adults in short, visual assessments by Home Office officials at the UK border. Those wrongly identified are subsequently treated as adults and inappropriately accommodated in adult accommodation. The team refers young people to appropriate authorities, such as children's services and law firms, to challenge the Home Office's decision on their age and advocate for safe and appropriate support. Over the last year, the team supported 328 children in disputing their assessed age. We saw 135 clients leave our service having been accepted as children.

The Age Dispute Team also contributed to a number of policy and advocacy pieces over the last year. These included:

- In cooperation with Just Right Scotland, a report into the structural barriers faced by young people accessing local authority support (published September 2024).
- Submission of evidence to the Independent Chief Inspector of Borders and Immigration's investigation into the Home Office's use of age assessments (October 2024).
- Witness evidence for a legal challenge brought by Asylum Aid against the Home Office's apparent failure to properly consider identity documents provided by young people, allocating them adult ages despite documentary evidence to the contrary.

Report of the Trustees for the year ended 30 September 2024 (continued)

The Department's Public Law Team began 2024 primarily focused on supporting people accommodated in the former-RAF Wethersfield barracks. However, in May the team mobilised to offer support to individuals detained under the Conservative government's attempted Rwanda policy (despite the Supreme Court ruling on its unlawfulness). The team supported 119 individuals targeted for detention and potential removal, providing access to legal representation and referrals for bail applications. No individuals were removed, and all were released from detention.

The Public Law Team's caseworkers received specialist training from human rights law firm, Deighton Pierce Glynn, to enable them to draft and issue pre-action protocol (PAP) letters on behalf of clients. This empowered our staff to assert their client's legal rights without the need for solicitor intervention until a later stage. The team issued 143 PAP letters against the Home Office on behalf of clients accommodated in Wethersfield barracks. Of these, 47 resulted in transfers to more suitable accommodation without the need for intervention by solicitors.

The team has continued to provide casework support to individuals accommodated at the Wethersfield barracks site. Running parallel to this has been work on a systemic legal challenge to the use of the site. Initially, Care4Calais issued a claim against the use of the site. However our case was stayed behind four individual lead claimants, all of whom are clients of the charity's Public Law Team. Over the course of the litigation, the team submitted extensive evidence in support of the case which was heard in the High Court in July 2024. We now await the judgement of this case which should be handed down imminently. We hope to see a declaration that use of the site is inappropriate and unlawful.

During 2024, the team also offered casework support to a small number of individuals housed on the Bibby Stockholm barge who wished to challenge the decision to accommodate them at the site. Earlier in the year, the team also worked to prepare 151 clients to refer to legal teams for support in damages claims after their unlawful detention in the Manston Arrivals and Processing Centre.

Increasingly, the Department has found itself referring cases on behalf of individuals whose claims have been withdrawn by the Home Office. Experience has shown that, in a very large number of instances, this is the result of administration errors made by the Home Office. During the period, 43 were referrals to solicitors at Duncan Lewis. One of the charity's clients became a lead claimant in a case heard earlier in the year and witness evidence is currently being prepared for use in a wider legal challenge on this matter, which is expected to be heard in the High Court in February 2025.

Throughout the year, the Department worked with the team in Calais to draft and submit a large piece of witness evidence to the Cranston Inquiry, the public inquiry into the 2021 tragedy in the Channel where at least 27 people lost their lives in the largest loss of life to date. The alarming escalation in the number of deaths at our border this year has made such work even more important.

Communications

In what has been a General Election year, Care4Calais, through its Communications Team, continued to be a significant voice in the UK media advocating for the rights of those seeking asylum.

Through to the end of October, the charity featured in almost 250 media publications. The majority of these were secured prior to the General Election. The changing political landscape has meant that, in the last half of the year (so far), our press output has predominantly been responding to the new, Labour Government's announcements (scrapping the Rwanda plan, not renewing the Bibby Stockholm contract and establishing its Border Security Command). Sadly, we have also had to respond to an increasing number of tragic deaths in the Channel. In recent months we have made an effort to secure op-ed opportunities, with articles appearing in *The Big Issue*, the *Metro* and the *Morning Star*.

In the first half of the year, the Communications Team supported several media visits to Calais, which generated a number of stories. The team provided a platform for a handful of refugees to speak about their experiences - from the Afghan pilot being reunited with his family, to a Yemeni family who were issued with a Biometric Residence Permit by the Home Office, only to have it erroneously withdrawn.

Report of the Trustees for the year ended 30 September 2024 (continued)

The joint report about conditions on the Bibby Stockholm barge, which we published jointly with the local support group Portland Global Friendship, secured significant coverage across the media.

The Communications Team's use of Freedom of Information legislation produced a number of media stories, including the release of damning letters of condemnation, written by the then Chief Inspector of Borders and Immigration, following his inspection of the asylum accommodation at Wethersfield.

In May, Care4Calais found itself responding to numerous requests challenging the last Government's decision to detain people identified for deportation to Rwanda. As part of the organisation's response, the Communications Team launching a fundraising campaign to raise the money to recruit additional caseworkers to support clients warned for removal to Rwanda (the campaign exceeded its fundraising target).

The Communications Team has continued producing helpful resources to convey key information effectively, translating these materials into community languages. Topics covered have included guidance on possible Rwanda detention, accommodation changes, and applying for e-Visas.

Advocacy

The Communications Team is at the forefront of the charity's advocacy efforts. This year, representatives of Care4Calais have spoken at numerous demonstrations, meetings, conferences, and vigils—both nationally and locally—including TUC and individual trade union meetings, and events organised by Stand Up to Racism, Cities of Sanctuary, Amnesty International and the Greek Solidarity Network. At all times, we strive to include speakers with lived experience of the asylum system, ensuring they receive opportunities, pre-event briefings, and post-event support to assist them in courageously sharing their experiences and insights.

Our outreach within political parties has included in-person meetings with several MPs and members of the House of Lords. Advocacy calls to action have encouraged supporters to write to MPs, advocating for safe routes and an end to the Rwanda plan. During the renewed Rwanda detentions in May, our team contacted MPs, along with affected constituents, to request their assistance.

Engaging and collaborating with other charities and organisations has been a key focus. We are now active participants in working groups such as Together With Refugees, the Peace & Justice Project, Stop the Far-Right/Stand Up to Racism and various Public Sector strategy groups.

Safeguarding and Protection

Review of Policies and Procedures. In September 2024, the charity appointed a new Head of Safeguarding and Protection, who promptly initiated a thorough and comprehensive review of our existing policies and procedures. Following this review, it was clear that immediate and decisive action was necessary to address the identified gaps within our policy framework. As a result, we successfully introduced and implemented a robust whistleblowing policy aimed at fostering a safe and transparent environment for reporting concerns. In addition to this, we have several other policies currently going through the approvals process. These include the Lived Experience Volunteer Policy, the Dignity at Work Policy, and a newly developed Safeguarding Procedures Policy. A new code of conduct policy is also in development.

Also emerging from the review has been the establishment of a new investigation protocol, covering our duty of care when disclosures are made, particularly with regard to those making them. The protocol details the established timelines, risk assessments, conflict of interests and report writing.

To further reinforce our commitment to a safe and inclusive workplace, we have also launched a series of informative posters that clearly communicate our zero tolerance stance against racism, sexism, and harassment. These posters are prominently displayed in both our Calais warehouse and UK distribution sites. Moreover, several members of our Senior Leadership Team (SLT) are actively engaged in completing specialised safeguarding training, which will equip them to assist with complex investigations, when necessary, and to provide safeguarding cover on a structured roster system. This also underpins the Safeguarding responsibilities across different roles, emphasising the message that safeguarding is everybody's business. Additionally, we have established key contacts within Migrant Help and local authorities to enhance our collaborative efforts in safeguarding and to ensure that we are well-equipped to respond effectively to any safeguarding concerns that may arise.

Report of the Trustees for the year ended 30 September 2024 (continued)

Risk Assessments. The Head of Safeguarding and Protection is engaged in carrying out detailed risk assessments for members of the staff team. This process involves close collaboration with the Head of UK Field Operations to ensure that all potential risks are thoroughly evaluated and addressed. The aim is to create a safer environment that prioritises the wellbeing of our staff while effectively managing any identified risks.

Diversity, Equity and Inclusion. The Head of Safeguarding and Protection successfully designed and implemented Care4Calais' inaugural Diversity, Equity, and Inclusion monitoring form, specifically tailored for the staff team and volunteers. This form facilitates the systematic analysis of data every three months, thereby enabling the progressive enhancement of support mechanisms for the entire team. As a direct outcome of this initiative, we have introduced prepayment purchase cards aimed at addressing the financial needs of individuals on low incomes. Furthermore, we have established various peer support groups, including those focused on Lived Experience, LGBTQIA+ individuals, parents and carers, mental health, and those with disabilities. The continual updating of this data provides us with invaluable insights, thereby underpinning the development and adaptation of our provisions to effectively meet the evolving needs of our workforce.

Mental Health and Wellbeing. At Care4Calais, we aspire to cultivate a culture in which mental health is recognized and valued equally alongside physical health. Currently, we are in the process of developing a comprehensive mental health provision, which will be crafted with careful consideration of financial constraints that may impact its implementation. This provision is designed to include a triage service, which will facilitate appropriate signposting to relevant external services, ensuring that individuals receive the support they need in a timely manner. In addition to this, the mental health provision will feature a wealth of information on self-help resources, including guides on mindfulness and strategies for managing anxiety. One of the key components of this provision will be the Wellness Action Plan, which is already being utilised by our staff and volunteer teams to promote mental health awareness and proactive self-care. Furthermore, we plan to organise wellbeing meetings that will feature guest speakers who specialise in various areas related to mental health and trauma-informed approaches.

Plans for the future

During this period, the charity has continued to put in place appropriate systems and procedures in order to ensure smooth, effective and safe operations. With over 1,000 volunteers involved in day-to-day operations within the UK, and a further 1,000 passing through France, in small groups, on a continuous basis, it has been vital to ensure that robust safeguarding measures are in place. This is an ongoing process, which is being driven forward by the Head of Safeguarding and Protection, appointed in September 2024.

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). We therefore see the provision of clothing, food and essential items, along with activities such as English lessons, games nights, sporting events, outings and hairdressing continuing. 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 those seeking safety 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 coming months, we anticipate hearing the outcome of the challenge against the use of Wethersfield camp as appropriate accommodation for asylum seekers. We are also considering projects to support people in inappropriate hotel accommodation, experiencing delays to receiving financial support and the criminalisation of people seeking safety in the UK.

Report of the Trustees for the year ended 30 September 2024 (continued)

The change of government, from Conservative to Labour has seen improvements in the treatment of those seeking asylum in several areas: the Rwanda Plan has been discarded; the contract for the Bibby barge is not being renewed; those held in limbo, whose asylum claims were not being processed, are now being assessed; efforts are being made to speed up processing; and the notice period for those who have received leave to remain in UK to move out of their asylum accommodation has increased from 28 days to 56 days. However, despite these changes, challenges continue.

Care4Calais will continue to advocate for the provision of safe routes for those seeking asylum in the UK – similar to those currently available to Ukrainians and Hong Kong Chinese. It is our firm belief that a system of offshore processing and the allocation of visas for safe passage will deny the people smugglers the custom of desperate people and will put them out of business. In the coming period, our Safe Routes Policy Paper, written in collaboration with the PCS Union, will be finalised. We have been meeting regularly to review progress and determine how best to advance our proposal. The paper will be launched in Parliament early in the New Year. To coincide with this launch, we are planning a temporary art installation on the beach in Calais, created by refugee artists, to emphasise the urgent need for safe routes.

While the extraordinary backlog of claims that had been allowed to build up under the Conservative government is now reducing, it is essential that this is done as part of a holistic plan. By concentrating purely on speed of processing, the danger is that those leaving asylum accommodation will become homeless. This is an issue of rapidly growing concern. Care4Calais is already taking steps to ensure that sufficient advice is in place to ensure early action is taken by those affected. Measures that the charity is now working on include closer cooperation with local authorities and other charities during the 'move on' period, and fundraising specifically targeted at providing emergency clothes and shelter for those being made homeless.

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 of the 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.

Financial review

The Trustees are satisfied with the charity's performance for the year ended 30 September 2024.

During the year total income of the charity was £1,928,321 (2023: £1,711,174) and total expenditure of the charity was £1,775,576 (2023: £1,971,041).

Net movement in funds for the year was a surplus of £152,745 (2023: £259,867 deficit).

At the balance sheet date, the charity had total funds of £1,261,127 (2023: £1,108,382). The Trustees consider that the financial position of the charity is satisfactory.

Report of the Trustees for the year ended 30 September 2024 (continued)

Reserves policy

At the end of the year, the charity had reserves of £1,261,127 (2023: £1,108,382), which includes stock of donated goods for distribution of £192,947 (2023: £173,700) which cannot be converted into cash funds. £49,800 (Restated 2023: £82,351) represents restricted funds (see note 14). This leaves a free reserves balance of £1,183,356 (Restated 2023: £1,011,937), which represents approximately 8 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.

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.

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.

We ensure that our colleagues and volunteers are fully briefed about the protection of vulnerable people before they undertake any fundraising, making them aware of the need to identify, respect, support and protect vulnerable people.

Report of the Trustees for the year ended 30 September 2024 (continued)

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 29/07/2025 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 2024 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 2024 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: 29/07/2025

12 King Street
Leeds
LS1 2HL

Statement of Financial Activities for the year ended 30 September 2024

		Unrestricted funds £	Restricted funds £	Total funds 2024 £	Restated Total funds 2023 £
	Notes				
Income from:					
Donations and legacies	2	1,782,687	74,673	1,857,360	1,653,300
Trading income – online shop		39,790	-	39,790	29,235
Investment income	3	31,171	-	31,171	28,639
Total income		1,853,648	74,673	1,928,321	1,711,174
Expenditure on:					
Charitable activities	4	1,548,913	107,224	1,656,137	1,818,926
Raising funds		100,276	-	100,276	128,420
Trading expenditure – online shop costs		19,163	-	19,163	23,695
Total expenditure		1,668,352	107,224	1,775,576	1,971,041
Transfer between funds		-	-	-	-
Net (expenditure)/income and movement in funds	7	185,296	(32,551)	152,745	(259,867)
Reconciliation of funds					
Total funds brought forward		1,026,031	82,351	1,108,382	1,368,249
Total funds carried forward	14	1,211,327	49,800	1,261,127	1,108,382

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 2023 is shown in note 18 of the financial statements.

Care4Calais

Balance Sheet as at 30 September 2024

	Notes	2024 £	Restated 2023 £
Fixed assets			
Tangible assets	9	27,971	14,094
Current assets			
Investments	10	725,797	696,238
Stock	11	192,947	173,730
Debtors	12	59,799	104,139
Cash at bank and in hand		305,338	194,899
		1,283,881	1,169,006
Creditors: Amounts falling due within one year	13	(50,725)	(74,718)
Net current assets		1,233,156	1,094,288
Net assets		1,261,127	1,108,382
Funds of the charity:			
Restricted funds	14	49,800	82,351
Unrestricted funds	14	1,211,327	1,026,031
Total funds	14	1,261,127	1,108,382

The financial statements were approved by the trustees on 29/07/2025 and signed on their behalf by:



Susan Jex
Trustee

The notes on pages 18 to 28 form part of these financial statements.

Statement of Cash Flows for the Year Ended 30 September 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash provided/(used in) by operating activities	16	126,166	(270,297)
Cash flows from investing activities			
Interest received		31,171	28,639
(Increase)/decrease in cash investments		(29,559)	58,253
Purchase of fixed assets		(17,339)	-
Net cash (used in)/provided by investing activities		(15,727)	86,892
Change in cash and cash equivalents in the year			
Change in cash and cash equivalents in the year		110,439	(183,405)
Cash and cash equivalents at the beginning of the year		194,899	378,304
Cash and cash equivalents at the end of the year		305,338	194,899

Notes to the Financial Statements for the year ended 30 September 2024

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

Donations and legacies 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.

Income from trading activities relates to sales made as part of an online store selling merchandise relating to the Care4Calais charity.

Notes to the Financial Statements for the year ended 30 September 2024

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 2024

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.

Prepayments are valued at the amount prepaid.

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 2024

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 2024
2. Income from donations and legacies

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Donated goods for distribution	148,649	-	148,649	29,922
Donations and legacies	1,634,038	74,673	1,708,711	1,623,378
	1,782,687	74,673	1,857,360	1,653,300

In the prior year restricted income from donations and legacies was £113,787.

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 2024 £	Total 2023 £
Interest receivable on bank deposits (unrestricted)	31,171	28,639

4. Expenditure on charitable activities

	Note	Total 2024 £	Total 2023 £
Direct costs of charitable activities:			
Food, clothing and equipment for refugees		490,043	526,754
Staff costs		849,114	646,527
Operational costs		57,813	277,973
Advocacy		49,726	118,955
Warehouse and storage costs		106,156	104,282
Volunteer costs		48,788	36,973
Total direct costs		1,601,640	1,711,464
Support costs allocated	5	38,728	44,750
Governance costs allocated	5	15,769	62,712
Total expenditure on charitable activity		1,656,137	1,818,926

5. Analysis of governance and support costs

Support costs	Total 2024 £	Total 2023 £
Bookkeeping	6,744	10,645
Insurance	7,411	7,193
Bank charges	6,224	2,398
Depreciation	3,462	1,271
General expenses	3,313	16,914
Subscriptions and donations	11,574	6,329
	38,728	44,750

Notes to the Financial Statements for the year ended 30 September 2024

5. Analysis of governance and support costs (continued)

Governance costs	Total 2024 £	Total 2023 £
Audit fees	11,300	11,094
Preparation of financial statements	2,784	2,160
Legal fees	1,685	49,458
	15,769	62,712

6. Staff costs, trustees' remuneration and expenses

Staff costs during the year were as follows:	2024 £	2023 £
Wages and salaries	769,276	585,991
Social security costs	68,124	48,783
Pension costs	11,714	11,753
	849,114	646,527

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
Head of advocacy and public affairs
Head of communications

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
£60,001 - £70,000	1	-

The average number of employees in the year was 25 (2023: 23).

Total remuneration paid to the key management personnel was £341,380 (2023 - £179,253).

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:

	2024 £	2023 £
Auditor's remuneration - Audit	15,780	12,000
Auditor's remuneration - Preparation of financial statements	2,320	1,800
Depreciation	3,462	1,271

Fees payable to the auditor are stated excluding irrecoverable VAT.

Care4Calais

Notes to the Financial Statements for the year ended 30 September 2024

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 2023	3,269	27,086	1,320	31,675
Additions	-	17,339	-	17,339
As at 30 September 2024	3,269	44,425	1,320	49,014
Depreciation				
At 1 October 2023	3,269	12,992	1,320	17,581
Charge in the year	-	3,462	-	3,462
As at 30 September 2024	3,269	16,454	1,320	21,043
Net book values				
At 30 September 2024	-	27,971	-	27,971
At 30 September 2023	-	14,094	-	14,094

10. Investments

	2024 £	2023 £
Cash investments	725,797	696,238

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

11. Stock

	2024 £	2023 £
New and used goods for distribution	192,947	173,730

12. Debtors

	2024 £	2023 £
Accrued Income	48,500	104,139
Prepayments	11,299	-
	59,799	104,139

Notes to the Financial Statements for the year ended 30 September 2024

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,157	18,446
Taxation and social security	22,528	15,602
Other creditors	24,040	40,670
	50,725	74,718

14. Funds

	Restated Balance at 1 October 2023	Income £	Expenditure £	Transfers £	Balance at 30 September 2024
Restricted funds					
Groups	82,351	74,673	(107,224)	-	49,800
	82,351	74,673	(107,224)	-	49,800
Unrestricted funds					
General	1,026,031	1,853,648	(1,668,352)	-	1,211,327
	1,026,031	1,853,648	(1,668,352)	-	1,211,327
Total funds	1,108,382	1,928,321	(1,775,576)	-	1,261,127

	Restated Balance at 1 October 2022	Restated Income £	Restated Expenditure £	Restated Transfers £	Restated Balance at 30 September 2023
Restricted funds					
Legal Fund	124,797	22,957	(149,282)	1,528	-
Groups	40,031	90,830	(48,510)	-	82,351
	164,828	113,787	(197,792)	1,528	82,351
Unrestricted funds					
General	1,203,421	1,597,387	(1,773,249)	(1,528)	1,026,031
	1,203,421	1,597,387	(1,773,249)	(1,528)	1,026,031
Total funds	1,368,249	1,711,174	(1,971,041)	-	1,108,382

Restricted funds

Groups funds are monies raised to support specific Care4Calais regional groups around the UK using the gift voucher donations.

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

Notes to the Financial Statements for the year ended 30 September 2024

15. Analysis of net assets between funds

	Restricted 2024 £	Unrestricted general 2024 £	Total funds 2024 £
Tangible fixed assets	-	27,971	27,971
Net current assets	49,800	1,183,356	1,233,156
Total net assets	49,800	1,211,327	1,261,127

	Restated Restricted 2023 £	Restated Unrestricted general 2023 £	Total funds 2023 £
Tangible fixed assets	-	14,094	14,094
Net current assets	82,351	1,011,937	1,094,288
Total net assets	82,351	1,026,031	1,108,382

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

	2024 £	2023 £
Net movement in funds	152,745	(259,867)
Depreciation charge	3,462	1,271
Interest income	(31,171)	(28,639)
Decrease/(increase) in debtors	44,340	(53,966)
Decrease in creditors	(23,993)	(4,851)
(Increase)/decrease in stock	(19,217)	75,755
Cash inflow/(outflow) from operating activities	126,166	(270,297)

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 2024**17. Prior year adjustment**

A prior year adjustment has been made to adjust the restricted and designated funds in the prior year.

The adjustments have had the effect of increasing the restricted and general fund and removing the designated fund as follows;

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Brought forward reserves as previously reported	347,851	696,238	64,293	1,108,382
Prior year adjustment	678,180	(696,238)	18,058	-
Restated brought forward reserves	<u>1,026,031</u>	<u>-</u>	<u>82,351</u>	<u>1,108,382</u>

Included within Groups restricted funds as at 30 September 2023 was £96,487 relating to "top up" income and £114,545 relating to the matching expenditure. An adjustment has been made to the prior year to transfer these amounts to the unrestricted fund. The overall impact on the Groups restricted fund is a reduction of £18,058.

Designated funds, relating to ringfenced funds for future staff costs to facilitate the growth and management of the charity, have now been shown as unrestricted funds. A prior year adjustment of £696,238 has been made to transfer the designated funds to unrestricted funds.

Notes to the Financial Statements for the year ended 30 September 2024

18. Comparative Statement of Financial Activities

	Restated Unrestricted funds £	Restated Restricted funds £	Total funds 2023 £
Income from:			
Donations and legacies	1,539,513	113,787	1,653,300
Trading income – online shop	29,235	-	29,235
Investment income	28,639	-	28,639
Total income	1,597,387	113,787	1,711,174
Expenditure on:			
Charitable activities	1,621,134	197,792	1,818,926
Raising funds	128,420	-	128,420
Trading expenditure – online shop costs	23,695	-	23,695
Total expenditure	1,773,249	197,792	1,971,041
Transfer between funds	(1,528)	1,528	-
Net expenditure and movement in funds	(177,390)	(82,477)	(259,867)
Reconciliation of funds			
Total funds brought forward	1,203,421	164,828	1,368,249
Total funds carried forward	1,026,031	82,351	1,108,382