

CHARIS (CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

England & Wales · Charity number 1169400

Details

Status Registered

Legal form CIO

Registered 2016-09-28

Register [View on the Charity Commission register](#)

Contact

Address 16/17 Hammet Street
Taunton
Somerset
TA1 1RZ

Phone 01823299012

Email info@charisrefugees.co.uk

Website www.charisrefugees.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE: FOR THE PUBLIC BENEFIT AND IN ACCORDANCE WITH CHRISTIAN PRINCIPLES, TO PROVIDE RELIEF TO THOSE GRANTED REFUGEE STATUS AND THEIR DEPENDANTS BEING RESETTLED IN TAUNTON, SOMERSET AND THROUGHOUT THE UK BY PROVIDING SUPPORT SERVICES SO AS TO ADVANCE THEM IN LIFE AND ASSIST THEM WITH THE ADAPTION WITHIN A NEW COMMUNITY, WITH THE OBJECTS OF: - 1.PRESERVING AND PROTECTING THEIR PHYSICAL AND MENTAL HEALTH 2.ADVANCING THEIR EDUCATION AND TRAINING; AND 3.RELIEVING THEM FROM FINANCIAL HARDSHIP AND UNEMPLOYMENT.

Activities: CHARIS works to resettle refugees in Somerset and the surrounding area providing for them the opportunity of a new life. These refugees are drawn from the most vulnerable groups and are identified through the UNHCR programs and arrive in the UK via the UK Governments Community Sponsorship Scheme.

Classification

- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** TAUNTON, SOMERSET AND THROUGHOUT THE UK
- Bristol City
- Cornwall
- Devon
- Dorset
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£991,530	£828,986	£444,963	12
2023-12-31	£742,938	£732,520	£220,711	11
2022-12-31	£371,625	£254,110	-	-
2021-12-31	£72,476	£54,116	-	-
2020-12-31	£52,637	£38,015	-	-

Trustees

Name	Role	Appointed
Adrian Richard Mitchell Austin		2019-10-29
Anne Caroline Maw		2023-01-01
GORDON ROBIN EAST		2016-09-28
PHILIP MATTHEW HINDLE		2016-09-28
Ralph Thomas Mitford Bullock		2018-02-27

Accounts

Charity registration number: 1169400

CHARIS (Christian Help & Action for Refugees in Somerset)

Unaudited Annual Report and Financial Statements

for the Year Ended 31 December 2024



CHARIS (Christian Help & Action for Refugees in Somerset)
Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 25

CHARIS (Christian Help & Action for Refugees in Somerset)
Reference and Administrative Details

Trustees	Richard Austin
	Ralph Bullock
	Gordon East
	Phil Hindle
	Annie Maws
	Tobie Osmond
Charity Registration Number	1169400
Principal Office	16/17 Hammett Street
	Taunton
	Somerset
	TA1 1RZ
Independent Examiner	A C Mole LLP
	Stafford House
	Blackbrook Park Avenue
	Taunton
	Somerset
Bankers	TA1 2PX
	CAF Bank Limited
	25 Kings Hill Avenue
	West Malling
	Kent
	ME19 4JQ

CHARIS (Christian Help & Action for Refugees in Somerset) Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting period commencing from 1 January 2016).

Organisation and Legal Status

The charity is a Charitable Incorporated Organisation (CIO), which was registered with the Charity Commission on 28 September 2016.

Structure, governance and management

Recruitment and appointment of trustees

CHARIS has an ongoing open trustee recruitment policy with up to two additional positions available for the right candidates. Alignment with culture, values and mission are critically important for potential new trustees.

Trustees are appointed to the board by resolution of the trustees of the board. There must be not less than three trustees. The trustees who served during the year, together with any changes up to the date of approving this report are listed above. Trustees retire in rotation at each annual general meeting and are limited to a term of three years.

The board of trustees administer the charity and meets as necessary but not less than four times a year. The day-to-day operations of the charity are the responsibility of the Chief Executive, to whom the board of trustees have delegated authority for operational matters including finance, employment and development, within the overall strategy agreed by the board.

Induction and training of trustees

We run a very thorough induction for any new trustees, which includes participating in all our mandatory training, visiting staff and volunteers, a full review of Board procedures and governance, a review of CHARIS values, mission and history, meeting refugees and asylum seekers and taking part in activities.

Objectives and activities

Objects and aims

CHARIS supports and resettles those displaced by war and persecution providing them with the skills they need to integrate into the community and become independent. The purpose and objectives of CHARIS are, for the public benefit and in accordance with Christian principles, to provide relief to those who are displaced, including refugees and asylum seekers, and their dependents in Taunton, Somerset and the surrounding area, or elsewhere in the UK, by providing support and resettlement services, so as to advance them in life and assist them to integrate and adapt within the local community, specifically:

- Preserving and protecting the physical and mental health.
- Advancing their education and training and
- Relieving them from financial hardship and unemployment.

To deliver these purposes CHARIS has five primary areas of activity:

CHARIS (Christian Help & Action for Refugees in Somerset) Trustees' Report (continued)

- (1) Our main refugee Welcome Centre in Taunton, Somerset provides English classes, employment support, drop-in, benefits and budgeting support, social activities, signposting and referral, mental health support, accommodation
- (2) We partner with other organisations and charities to run a programme of 5 additional Welcome Centres located in key towns across Somerset
- (3) We provide asylum seekers with practical support, activities with meaningful purpose to improve well-being, English tuition, volunteering opportunities, and emotional and mental health support
- (4) We sponsor and support the resettlement of vulnerable refugee families through the UK Government's Community Sponsorship Scheme, working with local community groups across the South-West
- (5) We use our voice regionally and nationally to advocate on behalf of the refugees and asylum community and share our stories

CHARIS seeks to support each refugee family, individual or asylum seeker, and in particular their integration into local communities and gaining independence. Through this CHARIS works with local community groups and organisations to enable a greater understanding, education and acceptance, ultimately aiming to create better social cohesion and transforming communities for the better. CHARIS has seen multiple positive examples of this already from working with refugee families and asylum seekers in Somerset and across the South-West over the past five years.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

CHARIS has a very active and growing volunteer cohort. Volunteers are critical to CHARIS achieving its aims and objectives and many of the volunteers work directly with refugees and asylum seekers. In 2024 we had an average of 62 active volunteers and have had over 150 individual volunteers historically. A high number of volunteers remain with us for several years.

Volunteers work in areas such as supporting English classes, asylum support, community sponsorship, UASCs, resettlement services, in the Welcome Centre, and in running sports and creative arts. We have a mix of genders and ages, and all volunteers are fully trained, vetted and DBS checked.

Achievements and performance

Through 2024, our welcome centre in Taunton has seen over 4200 visitors, 80% of whom are refugees and asylum seekers. We have expanded our English classes and now operate 10 classes per week across different sites offering language and life skills classes. In the area of mental health and wellbeing, we have added additional sports and creative arts classes and run approximately 8 different activities on a regular basis to help refugees and asylum seekers improve their sense of wellbeing.

We have added new activities and classes for Unaccompanied Asylum Seeking Children (UASCs). Our regular support for families resettled through the community sponsorship routes has continued.

To increase support in the areas of training and employment we commenced a project to develop a social enterprise in Taunton focussed on food and creative arts. We purchased the building for this and have commenced the refurbishment with the aim of being operational in 2025.

CHARIS (Christian Help & Action for Refugees in Somerset) Trustees' Report (continued)

Around 40% of asylum seekers we meet do not have access to immigration advice. In 2024, CHARIS achieved accreditation as an approved immigration advice provider and recruited an accredited immigration adviser. This service will start operating in early 2025 and aims to offer immigration advice on a "no fee" basis to the most vulnerable clients who have no other access to regulated advice.

We measure the outcomes and success of our work through a range of KPIs and we produce an annual impact report. These are reviewed quarterly by our Trustees.

Numbers and KPIs though are only a small part of the overall story, the greatest impact by far is reflected and told in the individual and personal stories of those we serve and support.

Through 2024 our short term aims were:

- To continue our operations and maintain a sustainable and high level quality of service
- To develop and commence the social enterprise project to provide employment opportunities and training
- To gain accreditation and set up the immigration advice service to provide access to justice
- To prepare the ground for a new project in 2025 to provide therapeutic mental health support for UASCs

Longer term CHARIS remains focussed on:

- Development and growth of social enterprises to support employment and training
- Increasing specialist mental health provision
- Provision of housing and short term accommodation for those that need it most
- Increasing and diversifying our income streams
- Sustaining our volunteer cohort
- Maintaining flexibility and the ability to respond to new cohorts and streams of refugees and asylum seekers arriving in Somerset and the South West
- Increasing the involvement and contribution of those with lived experience across all areas of the charity

Financial review

The results for the year are encouraging as the accounts show a surplus for the year of £162,544 (2023: surplus £72,126). This performance is due to several reasons. First, our good management of the Somerset County Council contract has enabled us to provide excellent services according to contracted KPIs whilst managing our costs very well. There were several one-off additional receipts, in addition to the regular giving from committed individual supporters and church and corporate bodies. We received several grants amounting to £111,003 in support of the many activities not covered by the SCC contract. We maintained our rental income from our refugee tenants with regular receipts and no issues with the tenancies. Consequently, reported income increased from £804,646 to £991,530. Expenditure increased by £96,466 to £828,986.

A rolling budget model has been developed to demonstrate the financial viability of running as a going concern for the lifetime of known and expected future finances. Budgets indicate the charity operating at a small annual surplus. we seek to maintain liquid reserves of around £100,000 which represents approximately three months of expenditure. Any significant cash holdings are held in a CAF Bank savings account to maximise the return on them whilst ensuring sufficient cash funds are available to cover commitments to staff salaries as well as any contingencies.

CHARIS (Christian Help & Action for Refugees in Somerset) Trustees' Report (continued)

Policy on reserves

The reserves reported in the balance sheet are £444,963 (2023: £282,419). This includes a property reserve of £250,425 which is invested in the Riverside property being prepared for use as a Social Enterprise. After allowing for other fixed assets of £6,042 and a balance of £12,270 in the restricted funds, the balance of funds of £176,226 are unrestricted of which £87,220 are designated leaving £89,006 of free reserves.

Our official reserves requirement is a minimum of 3 months operation costs. We have reviewed our ongoing fixed costs which are circa £35-30k per month and include salary costs, leases, and other fixed costs. Our minimum free reserves requirement is therefore set at £100,000. Trustees feel that the current reserve level, although slightly below the £100,000 is sufficient.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

CHARIS Board of Trustees holds a live risk assessment matrix that addresses all the major risks to the charity. This is formally reviewed, monitored at Trustees meetings and approved annually.

The assessment covers all the key risk areas, these include: Governance, Operational related to Staff and Volunteers, Operational related to Health and Safety, Financial, External, and Legal/Compliance risks. Each risk is weighted and assessed for impact and likelihood to occur. Mitigation measures are noted and assessed, resulting in a residual risk impact.

In 2024 there was one high rated residual risk:

- Negative change in National Government policy towards refugees and asylum seekers - outside of CHARIS control and has ability to impact numbers of refugees and asylum seekers in our areas and additionally can impact our ability to provide them with services.

Four medium rated residual risks were identified:

- Inability to fill Trustee roles going forwards - mitigated currently as Board adequately filled
- Loss of key staff - increasingly mitigated through broader and more experienced senior staff team
- A regional, national or global event that impacts CHARIS ability to operate - unlikely but considered outside our control
- Poor public perception in relation to refugees and asylum seekers - medium risk but risk probably increasing in current political climate

Factors within and outside the charity's control that have the ability to affect the charity include:

- National Government policy changes
- Dispersal of asylum seekers and transfer of UASCs to our operating areas
- Narrative and mindset changes within the communities and media in our areas influencing attitudes towards those who are displaced
- Funding levels and availability from National Government and Local Authority

Significant events affecting the financial position and performance of the charity in 2024 include:

- Increased grant funding secured
- Purchase of the building for social enterprise project

CHARIS (Christian Help & Action for Refugees in Somerset)
Statement of Trustees' Responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure 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 judgements and accounting 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 business.

The trustees are responsible for maintaining proper accounting records which 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 16/7/25 and signed on its behalf by:



.....
Ralph Bullock
Trustee

CHARIS (Christian Help & Action for Refugees in Somerset)
Independent Examiner's Report to the trustees of CHARIS (Christian Help & Action for Refugees in Somerset)

I report to the trustees on my examination of the accounts of CHARIS (Christian Help & Action for Refugees in Somerset) for the year ended 31 December 2024, which are set out on pages 8 to 25.

Responsibilities and basis of report

As the charity trustees of CHARIS (Christian Help & Action for Refugees in Somerset) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CHARIS (Christian Help & Action for Refugees in Somerset)'s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since CHARIS (Christian Help & Action for Refugees in Somerset)'s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of CHARIS (Christian Help & Action for Refugees in Somerset) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sarah Twist
.....
Sarah Twist FCA DChA
A C Mole LLP
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: *16th July 2025*

CHARIS (Christian Help & Action for Refugees in Somerset)
Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Designated funds £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income					
Donations and legacies	2	-	25,976	-	25,976
Charitable activities	3	556,966	324,063	75,205	956,234
Investment income	4	-	8,320	-	8,320
Other income		-	1,000	-	1,000
Total income		556,966	359,359	75,205	991,530
Expenditure					
Charitable activities	5	(636,570)	(127,466)	(64,950)	(828,986)
Total expenditure		(636,570)	(127,466)	(64,950)	(828,986)
Net income/(expenditure)		(79,604)	231,893	10,255	162,544
Gross transfers between funds		(17,951)	15,936	2,015	-
Net movement in funds		(97,555)	247,829	12,270	162,544
Reconciliation of funds					
Total funds brought forward		184,775	97,644	-	282,419
Total funds carried forward	15	87,220	345,473	12,270	444,963
	Note	Designated funds £	Unrestricted funds £	Restricted funds £	Total 2023 £ (As restated)
Income					
Donations and legacies	2	-	37,461	-	37,461
Charitable activities	3	630,572	91,862	40,828	763,262
Investment income	4	-	3,923	-	3,923
Total income		630,572	133,246	40,828	804,646
Expenditure					
Charitable activities	5	(578,680)	(85,448)	(68,392)	(732,520)
Total expenditure		(578,680)	(85,448)	(68,392)	(732,520)
Net income/(expenditure)		51,892	47,798	(27,564)	72,126
Net movement in funds		51,892	47,798	(27,564)	72,126
Reconciliation of funds					
Total funds brought forward		132,883	49,846	27,564	210,293
Total funds carried forward	15	184,775	97,644	-	282,419

CHARIS (Christian Help & Action for Refugees in Somerset)
(Registration number: 1169400)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £ (As restated)
Fixed assets			
Tangible assets	10	256,467	-
Current assets			
Debtors	11	47,058	65,055
Cash at bank and in hand		<u>281,014</u>	<u>309,536</u>
		328,072	374,591
Creditors: Amounts falling due within one year	12	<u>(139,576)</u>	<u>(92,172)</u>
Net current assets		<u>188,496</u>	<u>282,419</u>
Net assets		<u>444,963</u>	<u>282,419</u>
Funds of the charity:			
Unrestricted funds		345,473	97,644
Designated funds		87,220	184,775
Restricted Funds		<u>12,270</u>	<u>-</u>
Total funds	15	<u>444,963</u>	<u>282,419</u>

The financial statements on pages 8 to 25 were approved by the trustees, and authorised for issue on 16/1/25 and signed on their behalf by:



 Ralph Bullock
 Trustee

CHARIS (Christian Help & Action for Refugees in Somerset)
Cash Flow Statement for the Year Ended 31 December 2024

	Note	2024 £	2023 £ (As restated)
Cash flows from operating activities			
Net cash income		162,544	72,126
Adjustments to cash flows from non-cash items			
Depreciation	10	7,125	-
Investment income	4	(8,320)	(3,923)
		161,349	68,203
Working capital adjustments			
Decrease/(increase) in debtors	11	17,997	(65,055)
Increase in creditors	12	41,744	67,202
Increase in deferred income	12	5,660	-
Net cash flows from operating activities		226,750	70,350
Cash flows from investing activities			
Interest receivable and similar income	4	8,320	3,923
Purchase of tangible fixed assets	10	(263,592)	-
Net cash flows from investing activities		(255,272)	3,923
Net (decrease)/increase in cash and cash equivalents		(28,522)	74,273
Cash and cash equivalents at 1 January		309,536	235,263
Cash and cash equivalents at 31 December		281,014	309,536

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance and basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), and the Charities Act 2011.

CHARIS (Christian Help & Action for Refugees in Somerset) meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

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

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

If there is a Service Level Agreement or Contract in place income from administration charges is taken into account in the period to which it relates.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other trading activities

Other income including subscriptions and income from other trading activities is recognised in the period to which it relates.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measure reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

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 aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable 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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is a registered charity and is, therefore, exempt from liability to taxation on its income and capital gains, to the extent that they are applied for charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Only asset over £500 are capitalised.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Freehold property	50 years straight line
Office equipment	25% reducing balance
Computer equipment	25% straight line
Plant and machinery	25% reducing balance
Fixtures and fittings	25% reducing balance

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.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties.

Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Critical Accounting Estimates and Judgements

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no following critical accounting estimates and judgements have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Prior period adjustments

Where an error or omission is identified in respect of comparative figures this is adjusted in the preceding period.

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Income from donations and legacies

	Unrestricted Designated £	General £	Restricted funds £	Total 2024 £
Donations and legacies;				
Donations from Churches	-	5,450	-	5,450
Personal gifts	-	6,502	-	6,502
Corporate donations	-	13,286	-	13,286
Coffee Scheme	-	738	-	738
	-	25,976	-	25,976
	Unrestricted Designated £	General £	Restricted funds £	Total 2023 £
Donations and legacies;				
Donations from Churches	-	5,915	-	5,915
Personal gifts	-	12,604	-	12,604
Corporate donations	-	18,068	-	18,068
Coffee Scheme	-	874	-	874
	-	37,461	-	37,461

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

3 Income from charitable activities

	Unrestricted Designated £	General £	Restricted funds £	Total 2024 £
Somerset County Council				
Contract	550,476	190,025	-	740,501
Youth Music	1,490	-	-	1,490
National Lottery grant	-	-	40,435	40,435
Other grants (see below)	-	111,003	-	111,003
Rents received	-	21,901	-	21,901
Management fees	-	1,134	-	1,134
Norman Family Trust	-	-	2,500	2,500
Taunton Town Council Youth Grant	5,000	-	-	5,000
Somerset Community Fund	-	-	32,270	32,270
	<u>556,966</u>	<u>324,063</u>	<u>75,205</u>	<u>956,234</u>
	Unrestricted funds			Total 2023 £ (As restated)
	Designated £	General £	Restricted funds £	
Somerset County Council				
Contract	592,334	-	-	592,334
Youth Music	28,318	-	-	28,318
National Lottery grant	-	-	40,828	40,828
Innovation Fund	9,920	-	-	9,920
Other grants (see below)	-	75,432	-	75,432
Rents received	-	14,178	-	14,178
Management fees	-	2,252	-	2,252
	<u>630,572</u>	<u>91,862</u>	<u>40,828</u>	<u>763,262</u>

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	2024	2023
	£	£
Other grants		
Garfield Weston Trust	60,000	25,000
Somerset Community Foundation	-	15,000
Fairfield Charity	-	10,000
Together Funding	-	6,536
National Grid Community Matters	-	4,680
Benefact Trust	-	4,500
Somerset County Council	8,600	4,450
Norman Family Trust	-	3,000
Home Office Education	4,688	1,316
Taunton Town Council	2,659	850
Charities Trust	1,198	100
West of England Sport	4,800	-
Foxglove Trust	2,500	-
Spark Somerset	500	-
SCC Education grants	26,058	-
	<u>111,003</u>	<u>75,432</u>

4 Investment income

	Unrestricted funds		Restricted funds	Total
	Designated	General		2024
	£	£	£	£
Bank interest	-	8,320	-	8,320
	<u>-</u>	<u>8,320</u>	<u>-</u>	<u>8,320</u>
	Unrestricted funds		Restricted funds	Total
	Designated	General		2023
	£	£	£	£
Bank interest	-	3,923	-	3,923
	<u>-</u>	<u>3,923</u>	<u>-</u>	<u>3,923</u>

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

5 Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total
	Designated	General	funds	2024
	£	£	£	£
Staff costs	135,215	65,284	18,965	219,464
Premises costs	18,118	-	-	18,118
Office costs	36,443	21,180	62	57,685
Contract expenses	428,315	18,600	20,000	466,915
Housing project	16,936	3,507	23,423	43,866
Promotional costs	1,053	1,130	-	2,183
Depreciation of tangible fixed assets	-	7,125	-	7,125
Independent examiner's fees	-	1,250	-	1,250
Accountancy and other services	-	3,795	-	3,795
Professional fees	490	-	-	490
Professional fees	-	743	-	743
Riverside refurbishment costs	-	4,852	2,500	7,352
	<u>636,570</u>	<u>127,466</u>	<u>64,950</u>	<u>828,986</u>
	Unrestricted funds		Restricted funds	Total
	Designated	General	funds	2023
	£	£	£	£
Staff costs	153,749	62,534	-	216,283
Premises costs	20,780	-	-	20,780
Office costs	30,465	8,213	-	38,678
Contract expenses	356,700	-	37,360	394,060
Housing project	5,986	2,929	31,032	39,947
Small grants	11,000	-	-	11,000
Promotional costs	-	4,483	-	4,483
Independent examiner's fees	-	1,200	-	1,200
Professional fees	-	6,024	-	6,024
Bank charges	-	65	-	65
	<u>578,680</u>	<u>85,448</u>	<u>68,392</u>	<u>732,520</u>

6 Trustees remuneration and expenses

During the year two (2023: Nil) Trustees received reimbursement for expenses totalling £163 (2023 - Nil).

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Staff costs

	2024	2023
	£	£
Gross wages	202,748	195,428
Social security costs	10,414	9,268
Pensions	6,302	11,587
	<u>219,464</u>	<u>216,283</u>

The average number of employees during the year was:

2024	2023
£	£
<u>11</u>	<u>11</u>

No employee received emoluments of more than £60,000 during the year. (2023: None).

The Trustees are the key management personnel.

8 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	<u>1,250</u>	<u>1,200</u>
Other fees to examiners		
Accountancy fees	2,900	-
Other services and Xero	895	-
	<u>3,795</u>	<u>-</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation, to the extent such income and gains are applied to charitable purposes.

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Tangible fixed assets

	Land and buildings £	Office equipment £	Computer equipment £	Fixtures and fittings £	Plant and machinery £	Total £
Cost						
Additions	255,536	801	1,512	3,530	2,213	263,592
At 31 December 2024	255,536	801	1,512	3,530	2,213	263,592
Depreciation						
Charge for the year	5,111	200	378	883	553	7,125
At 31 December 2024	5,111	200	378	883	553	7,125
Net book value						
At 31 December 2024	250,425	601	1,134	2,647	1,660	256,467
At 31 December 2023	-	-	-	-	-	-

11 Debtors

	2024 £	2023 £ (As restated)
Prepayments	17,058	3,347
Accrued income	30,000	61,708
	47,058	65,055

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	86,078	62,670
Other creditors	130	-
Accruals	4,816	2,571
Deferred income	5,660	-
VAT	42,892	26,931
	139,576	92,172

	2024 £	2023 £
Deferred income at 1 January 2024	-	-
Resources deferred in the period	5,660	-
Amounts released from previous periods	-	-
Deferred income at year end	5,660	-

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

13 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an Independently administered fund. The charge to profit or loss in respect of defined contribution schemes was £6,302 (2023: £11,587).

14 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	44,310	43,310
Between one and five years	<u>94,327</u>	<u>138,637</u>
	<u><u>138,637</u></u>	<u><u>181,947</u></u>
Other		
Within one year	456	456
Between one and five years	<u>722</u>	<u>1,178</u>
	<u><u>1,178</u></u>	<u><u>1,634</u></u>

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

15 Funds

	Balance at 1 January 2024 £ (As restated)	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General Funds	97,644	359,359	(127,466)	15,936	345,473
Designated Funds					
SCC Educational Grants	14,705	-	(794)	-	13,911
SCC Welcome Hubs	130,344	550,476	(612,173)	-	68,647
SCC Microgrants	2,000	-	-	(2,000)	-
HPC Safe Days	9,408	-	-	(9,408)	-
Youth Music	28,318	1,490	(23,265)	(6,543)	-
Taunton Town Council Youth Grant	-	5,000	(338)	-	4,662
Designated funds	<u>184,775</u>	<u>556,966</u>	<u>(636,570)</u>	<u>(17,951)</u>	<u>87,220</u>
Total unrestricted funds	<u>282,419</u>	<u>916,325</u>	<u>(764,036)</u>	<u>(2,015)</u>	<u>432,693</u>
Restricted funds					
Norman Family Trust	-	2,500	(2,500)	-	-
Somerset Community Foundation	-	32,270	(20,000)	-	12,270
National Lottery Fund	-	40,435	(42,450)	2,015	-
Restricted funds	<u>-</u>	<u>75,205</u>	<u>(64,950)</u>	<u>2,015</u>	<u>12,270</u>
Total funds	<u><u>282,419</u></u>	<u><u>991,530</u></u>	<u><u>(828,986)</u></u>	<u><u>-</u></u>	<u><u>444,963</u></u>

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

As restated	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<i>Unrestricted funds</i>				
General funds	49,846	133,246	(85,448)	97,644
<i>Designated funds</i>				
SCC Educational Grants	15,219	-	(514)	14,705
SCC Welcome Hubs	99,704	592,334	(561,694)	130,344
SCC Microgrants	13,000	-	(11,000)	2,000
HPC Safe Days	4,960	-	(4,960)	-
Youth Music	-	28,318	-	28,318
Innovations Fund	-	9,920	(512)	9,408
Designated funds	<u>132,883</u>	<u>630,572</u>	<u>(578,680)</u>	<u>184,775</u>
Total unrestricted funds	<u>182,729</u>	<u>763,818</u>	<u>(664,128)</u>	<u>282,419</u>
Restricted funds				
National Lottery Fund	<u>27,564</u>	<u>40,828</u>	<u>(68,392)</u>	<u>-</u>
Restricted funds	<u>27,564</u>	<u>40,828</u>	<u>(68,392)</u>	<u>-</u>
Total funds	<u><u>210,293</u></u>	<u><u>804,646</u></u>	<u><u>(732,520)</u></u>	<u><u>282,419</u></u>

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

The designated funds are the monies given to the charity which have been designated to specific purposes, as follows:

SCC Educational Grants - a fund to provide for refugee and asylum seekers education requirements, with discretion to spend as we choose.

SCC Welcome Hubs - SC Welcome Centre contract to support Ukrainian and other refugees in Somerset, including the provision of multiple hubs at designated sites at Somerset.

SCC Microgrants - to enable small grants to be given to unincorporated entities offering unique services and supporting Ukrainian refugees in Somerset.

Taunton Town Council Youth Grant - this grant has been provided to offer support to young people within the area.

HPC Safe Days - Hinkley Point award towards the set up of the Welcome Centre in Taunton for refugees and asylum seekers.

Youth Music - to enable asylum seekers in Somerset to receive musical training and support.

Innovations Fund - A grant to provide transportation and support for improving the wellbeing of asylum seekers in Somerset.

The restricted funds are the monies given to the charity for a specific purpose, and can only be used for that sole purpose, as follows:

Norman Family Trust - this grant was given to assist with the cost of the refurbishment project during the year. These funds were fully utilised during the year.

Somerset Community Fund - during the year the Somerset Community Fund gave £20,000 for the Help through Winter project. They also gave other amounts to support the ongoing work of the Charity.

National Lottery - this grant was given to assist with the costs of the resettlement of 100 Afghan and Middle Eastern refugees over a 3 year period ending in 2025.

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2024
	Designated	General		
	£	£	£	£
Tangible fixed assets	-	256,467	-	256,467
Current assets	176,336	133,806	17,930	328,072
Current liabilities	(89,116)	(44,800)	(5,660)	(139,576)
Total net assets	<u>87,220</u>	<u>345,473</u>	<u>12,270</u>	<u>444,963</u>
	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	Designated	General		
	£	£	£	£
As restated				
Current assets	184,775	189,816	-	374,591
Current liabilities	-	(92,172)	-	(92,172)
Total net assets	<u>184,775</u>	<u>97,644</u>	<u>-</u>	<u>282,419</u>

17 Related party transactions

There were no related party transactions in the year (2023 - Nil).

CHARIS (Christian Help & Action for Refugees in Somerset)
Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

19 Prior year adjustments

Fund classification:

During the year it was identified that unrestricted, designated funds incorrectly included funds which were restricted.

These were funds which had been incorrectly categorised between 2022 and 2023. As a result, a prior period adjustment has been made, to reallocate these identified funds to restricted funds. The total amount reclassified as restricted funds was £27,564. the adjustment reclassifies these funds only and there is no net effect on total funds.

The effect of the prior period adjustment on reserves as at 1 January 2023 is as follows:

	Unrestricted funds			Total funds at 1 January 2023
	General	Designated	Restricted	
As previously reported	49,846	160,447	-	210,293
Reclassification of income	-	(34,815)	34,815	-
Reclassification of expenditure	-	7,251	(7,251)	-
As restated	<u>49,846</u>	<u>132,883</u>	<u>27,564</u>	<u>210,293</u>

Income and expenditure classification:

As part of the above fund review the prior year's comparatives in the Statement of Financial Activities have been updated to reflect a decrease to unrestricted income and increase to restricted income of £40,828. In addition, unrestricted expenditure has been increased and restricted expenditure reduced by £68,392. There is no net impact on total income, expenditure or reserves from this adjustment.

There is no net impact on total income, expenditure or reserves from this adjustment.

Income Recognition

During the year it was identified that income recognition timing in respect of contract income was not consistent with the requirements of the Statement of Recommended Practice. Accordingly, the prior year comparatives have been updated increasing both income and accrued income by £61,708. The impact of this adjustment is a £61,708 increase to income in the comparative figures and a £61,708 increase to net assets as at 31 December 2023.

Accounts

CHARIS
(CHRISTIAN HELP & ACTION FOR
REFUGEES IN SOMERSET)

INDEPENDENTLY EXAMINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Number: 1169400

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES

Richard Austin
Ralph Bullock
Gordon East
Phil Hindle
Anne Maw (Appointed 1 January 2023)
Tobie Osmond

REGISTERED OFFICE

16/17 Hammett Street
Taunton
Somerset
TA1 1RZ

CHARITY NUMBER

1169400

BANKERS

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

INDEPENDENT EXAMINER

Rev Geoff Bowyer FCA CTA
Geela Accountancy Limited
36 Bakers Close
Bishops Hull
Taunton
TA1 5HD

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)
CONTENTS

	Page
Report of the Trustees	3
Independent Examiner' s Statement	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 16

**CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)**

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

ORGANISATION AND LEGAL STATUS

The charity is a Charitable Incorporated Organisation (CIO), which was registered with the Charity Commission on 28 September 2016.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees are appointed to the board by resolution of the trustees of the board. There must be not less than three trustees. The trustees who served during the year, together with any changes up to the date of approving this report are listed above. Trustees retire in rotation at each annual general meeting and are limited to a term of three years.

The board of trustees administer the charity and meets as necessary but not less than four times a year. The day-to-day operations of the charity are the responsibility of the Chief Executive, to whom the board of trustees have delegated authority for operational matters including finance, employment and development, within the overall strategy agreed by the board.

PRINCIPAL ACTIVITIES

The charity's objectives are:

For the public benefit and in accordance with Christian principles, to provide relief to those granted refugee status and their dependents being resettled in Taunton, Somerset and the rest of the UK by providing support services so as to advance them in life and assist them with the adaptation within a new community with the objects of:

- Preserving and protecting their physical and mental health.
- Advancing their education and training, and
- Relieving them from financial hardship and unemployment.

CHARIS supports and resettles refugees and asylum seekers providing them with the skills they need to integrate into the community and become independent. Founded in 2016 we work primarily in Somerset but also across the South-West. We support refugees and asylum seekers from all nations and have five main areas of activity:

1. Our main Welcome Centre in Taunton, Somerset, open to all displaced people, provides English classes, employment support, drop-in, benefits and budgeting

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)
TRUSTEES' REPORT

PRINCIPAL ACTIVITIES (continued)

- support, social activities, activity classes, signposting and referral, mental health support and training in new skills.
2. We partner with five other organisations and charities to run a programme of additional Welcome Hubs, open to all displaced people, across Somerset.
 3. We sponsor and support the resettlement of vulnerable refugee families through the UK Government's Community Sponsorship Scheme, working in Somerset and with local community groups across the South-West.
 4. We work with newly arrived asylum seekers in our area to help them with English and provide them with integration support.
 5. We use our voice regionally and nationally to share good practice, learning, and help improve the resettlement and support of displaced people in the UK.

CHARIS seeks to support each refugee family, individual or asylum seeker, and in particular their integration into local communities and gaining independence. Through this CHARIS works with local community groups and organisations to enable a greater understanding, education and acceptance, ultimately aiming to create better social cohesion and transforming communities for the better. CHARIS has seen multiple positive examples of this already from working with refugee families and asylum seekers in Somerset and across the South-West over the past five years.

REVIEW OF THE ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

Taunton Welcome Centre

This became operational in July 2022 and now provides a broad spectrum of services to support refugees and asylum seekers.

These include:

- English language tuition
- Benefits and welfare support
- Welcome area and drop-in
- Budgeting support
- Employment assistance
- Activities
- Welfare checks
- Mental health support

The numbers of visitors to the centre has been growing rapidly over the past two years and the total number of visitors to the centre in 2023 was over 4,100.

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)
TRUSTEES' REPORT

REVIEW OF THE ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR (continued)

Welcome Hubs across Somerset

CHARIS partners with five other locally based organisations to operate Welcome Hubs for refugees and asylum seekers in Bridgwater, Yeovil, Wells, Frome and Watchet.

These hubs operate under a contract from the local authority and provide a welcoming and safe space for refugees, English classes, employment and one to one support, a range of social activities and signposting for additional services.

All five hubs are now fully operational. The total number of visitors to the five hubs in 2023 was over 6,700.

Community Sponsorship

CHARIS has continued its programme of resettling vulnerable refugee families through the UK Government's Community Sponsorship scheme. In 2023, we supported the resettlement of two new families in Somerset under the UK Resettlement Scheme, whilst continuing the support of existing families across the South-West.

Asylum Seekers

Our work with asylum seekers continued to grow significantly in 2023 with the arrival of increased numbers in Somerset. CHARIS supports a number of individuals and families from multiple nationalities, resident within Taunton and the surrounding area. Working with local community organisations and partners, our focus is to help them with English, various well-being activities, volunteering opportunities, bicycles, cooking, art and sports activities.

Using our Voice

CHARIS uses its voice and experience regionally and nationally to improve refugee resettlement in the community and support for asylum seekers. We do this through sharing learnings and good practice and helping find solutions to overcoming barriers and challenges. CHARIS is a member of the Community Sponsorship Alliance.

Summary

As CHARIS reflects at the end of 2023, it has been a privilege to be a part of the local, regional and national response to new refugee and asylum challenges, including the response to the Homes for Ukraine scheme.

It has been truly encouraging to see resources both in terms of funding, staffing and volunteers come together to enable CHARIS to undertake and complete its mission.

The Trustees have reviewed the work of CHARIS and are pleased to be able to report that all the activities are in line with the objectives and aims of the charity.

Each day, CHARIS sees the real transformation of vulnerable refugee families, individuals and all those displaced, the volunteers that work with them and significantly the communities in which they are resettled.

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)
TRUSTEES' REPORT

FUTURE PLANS

For the upcoming year we will be working to both enhance what we do for our clients, and reach a much wider audience by focusing on the following:

- Development of an art and café based social enterprise in Taunton to enable refugees to gain valuable work experience.
- Gaining accreditation to provide immigration advice.

GOING CONCERN

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the twelve months from authorising these financial statements, including taking into account the risks of inflation and economic downturn. The trustees assess the charity to be a going concern based on review of financial performance of the current year to date, the management accounts forecast for the remainder of the current financial year, and longer-term plans and forecasts for 2024 and beyond. As a result, the trustees are satisfied that these accounts can be prepared on a going concern basis.

FINANCIAL REVIEW

As at 31 December 2023, the charity had reserves of £220,711 (2022: £210,293). Included within these reserves are £123,067 (2022: £160,447) of designated funds (see note 11). The charity had free reserves of £97,644 as at 31 December 2023 (2022: £49,846).

RESERVES POLICY

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to cover three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)**

TRUSTEES' REPORT

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Charity Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

APPROVAL

This report has been prepared in accordance with the requirements of the Charities Act 2011.

This report was approved by the Board of Trustees and signed on their behalf:

Ralph Bullock
Trustee
Date: May 2024

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)
INDEPENDENT EXAMINER'S STATEMENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on our examination of the accounts for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Rev Geoff Bowyer FCA CTA
Geela Accountancy Limited

Date: 19 May 2024

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2023 £	Designated Funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income					
Donations	2	37,461	-	37,461	42,914
Charitable activities	3	91,862	609,692	701,554	328,632
Investments	4	3,923	-	3,923	79
Total income		<u>133,246</u>	<u>609,692</u>	<u>742,938</u>	<u>371,625</u>
Expenditure					
Charitable activities	5	<u>85,448</u>	<u>647,072</u>	<u>732,520</u>	<u>254,110</u>
Gross transfers between funds		-	-	-	-
Net income(expenditure) for the year/ Net movement in funds		47,798	(37,380)	10,418	117,515
Fund balances at 1 January 2023		<u>49,846</u>	<u>160,447</u>	<u>210,293</u>	<u>92,778</u>
Fund balances at 31 December 2023		<u>97,644</u>	<u>123,067</u>	<u>220,711</u>	<u>210,293</u>

All income and expenditure relate to continuing operations.

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

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

BALANCE SHEET AT 31 DECEMBER 2023

			2023		2022
	Notes	£	£	£	£
Current Assets					
Prepayments	9	3,347		-	
Cash at bank		<u>309,536</u>		<u>235,263</u>	
			312,883		235,263
Creditors: Amounts falling due within one year					
	10		<u>92,172</u>		<u>24,970</u>
Net assets			<u>220,711</u>		<u>210,293</u>
Income Funds					
Designated Funds	11		123,067		160,447
Unrestricted Funds	12		<u>97,644</u>		<u>49,846</u>
			<u>220,711</u>		<u>210,293</u>

These accounts were approved by the board of trustees on and signed on their behalf:

Ralph Bullock, Trustee
Date: May 2024

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution adopted 28 September 2016 as amended 3 May 2019, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds that have been set aside for a specific purpose by the trustees as set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES (continued)

1.4 Income (continued)

amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities related to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 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.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES (continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS

2. INCOME FROM DONATIONS

	Unrestricted Funds	Designated Funds	Total Funds 2023	Total Funds 2022
Notes	£	£	£	£
Donations from Churches	5,915	-	5,915	4,148
Personal gifts	12,604	-	12,604	10,895
Corporate donations	18,068	-	18,068	26,833
Coffee Scheme	874	-	874	1,038
Total	<u>37,461</u>	<u>-</u>	<u>37,461</u>	<u>42,914</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Designated Funds	Total Funds 2023	Total Funds 2022
Notes	£	£	£	£
Somerset County Council Contract -	-	530,626	530,626	239,000
Youth Music	-	28,318	28,318	-
Lottery grant	-	40,828	40,828	34,815
Innovation Fund	-	9,920	9,920	-
Other grants (see below)	75,432	-	75,432	53,014
Rents received	14,178	-	14,178	-
Management fees	2,252	-	2,252	1,803
Total	<u>91,862</u>	<u>609,692</u>	<u>701,554</u>	<u>328,632</u>

Other grants

Garfield Weston Trust	25,000	-	25,000	-
Somerset Community Foundation	15,000	-	15,000	6,500
Fairfield Charity	10,000	-	10,000	10,000
Together Funding	6,536	-	6,536	-
National Grid Community Matters	4,680	-	4,680	-
Benefact Trust	4,500	-	4,500	-
Somerset County Council	4,450	-	4,450	21,500
Norman Family Trust	3,000	-	3,000	-
Home Office Education	1,316	-	1,316	-
Taunton Community Council	850	-	850	-
Charities Trust	100	-	100	-
Reset	-	-	-	9,014
Allen Lane Foundation	-	-	-	3,500
Leigh Trust	-	-	-	2,500
Total	<u>75,432</u>	<u>-</u>	<u>75,432</u>	<u>53,014</u>

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS

4. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Designated Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest	3,923	-	3,923	79
Total	<u>3,923</u>	<u>-</u>	<u>3,923</u>	<u>79</u>

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Designated Funds £	Total Funds 2023 £	Total Funds 2022 £
Notes				
Staff costs	62,534	153,749	216,283	109,367
Premises costs	-	20,780	20,780	12,850
Office costs	8,213	30,465	38,678	32,951
Contract expenses	-	394,060	394,060	57,221
Housing project	2,929	37,018	39,947	8,059
Small grants	-	11,000	11,000	8,500
Professional fees	7,224	-	7,224	22,720
Promotional costs	4,483	-	4,483	2,361
Bank charges	65	-	65	81
Total	<u>85,448</u>	<u>647,072</u>	<u>732,520</u>	<u>254,110</u>

Professional fees includes the cost to the independent examiners of £1,200 for the independent examination fees.

6. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7. EMPLOYEES

	2023 £	2022 £
Salaries and wages	195,428	95,432
Social Security costs	9,268	7,228
Pensions	11,587	2,450
Total	<u>216,283</u>	<u>105,110</u>

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS

	2023	2022
The average monthly number of employees during the year was:	11	6

The number of employees whose total employee benefits (excluding employer pension costs) of £60,000 or more was:

	2023	2022
£60,000 to £70,000	None	None

8. RETIREMENT BENEFIT SCHEMES

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an Independently administered fund. The charge to profit or loss in respect of defined contribution schemes was £11,587 (2022 - £2,450).

9. DEBTORS

Amounts falling due within one year:

	2023	2022
	£	£
Prepayments	3,347	-
Total	<u>3,347</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	62,670	-
Accruals	2,571	-
VAT	26,931	24,970
Total	<u>92,172</u>	<u>24,970</u>

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

11. DESIGNATED FUNDS

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Carried Forward £
SCC Educational Grants	15,219	-	514	14,705
SCC Welcome Hubs	99,704	530,626	561,694	68,636
SCC Microgrants	13,000	-	11,000	2,000
Lottery 2022	27,564	40,828	68,392	-
HPC Safe Days	4,960	-	4,960	-
Youth Music	-	28,318	-	28,318
Innovations Fund	-	9,920	512	9,408
Total	<u>160,447</u>	<u>609,692</u>	<u>647,072</u>	<u>123,067</u>

These are the monies given to the charity which have been designated to specific purposes, as follows:

- SCC Educational Grants – a fund to provide for refugee and asylum seekers education requirements, with discretion to spend as we choose.
- SCC Welcome Hubs - SC Welcome Centre contract to support Ukrainian and other refugees in Somerset, including the provision of multiple hubs at designated sites in Somerset.
- SCC Microgrants - to enable small grants to be given to unincorporated entities offering unique services and supporting Ukrainian refugees in Somerset.
- Lottery 2022 - Multi-year lottery grant to support resettlement of refugees through Community Sponsorship.
- HPC Safe Days - Hinkley Point award towards the set up of the Welcome Centre in Taunton for refugees and asylum seekers.
- Youth Music – to enable asylum seekers in Somerset to receive musical training and support.
- Innovations Fund - A grant to provide transportation and support for improving the wellbeing of asylum seekers in Somerset.

12. UNRESTRICTED FUNDS

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Carried Forward £
Unrestricted Fund – General Fund	49,846	133,246	85,448	97,644
Total	<u>49,846</u>	<u>133,246</u>	<u>85,448</u>	<u>97,644</u>

Accounts

Trustees' Annual Report for the period

Period start date
From 1 1 2022 To 31 12 2022

Section A Reference and administration details

Charity name CHARIS

Other names charity is known by Christian Help and Action for Refugees in Somerset

Registered charity number (if any) 1169400

Charity's principal address 16/17 Hammet Street

Taunton

Somerset

Postcode TA1 1RZ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ralph Bullock	Chair		
2	Phil Hindle	Treasurer		
3	Rathika Chinnadurai		Resigned 31 st October 2022	
4	Gordon East			
5	Tobie Osmond			
6	Richard Austin			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Gordon East, CEO

Georgia Willcocks, Operations Director

Dave Mann, Communications and External Affairs Director

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

CIO – Foundation Registered 28/9/2016

How the charity is constituted
(trust, association, company)

Charitable Incorporated Organisation

Trustee selection methods
(eg. appointed, elected by, selected by)

Approved

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

CHARIS has a number of governing policies in addition to its constitution that are approved by the Trustees and in place. These include the Safeguarding policy, Data Protection policy, Confidentiality Policy, Volunteer Management and Recruitment policy, Social Media policy, Media policy, Health and Safety policy and Complaints procedure. These policies are reviewed and updated by the Board on a regular basis.

Training procedures and vetting/reference procedures exist for all volunteers.

A formal risk assessment for the activities of the charity and its governance is conducted by the Trustees annually.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

For the public benefit and in accordance with Christian principles, to provide relief to those granted refugee status and their dependents being resettled in Taunton, Somerset and the rest of the UK by providing support services so as to advance them in life and assist them with the adaption within a new community, with the objects of: -

1. Preserving and protecting their physical and mental health
2. Advancing their education and training; and
3. Relieving them from financial hardship and unemployment.

CHARIS supports and resettles refugees and asylum seekers providing them with the skills they need to integrate into the community and become independent. Founded in 2016 we work primarily in Somerset but also across the South-West. We support refugees and asylum seekers from all nations and have five main areas of activity:

1. Our main Welcome Centre in Taunton, Somerset, open to all displaced people, provides English classes, employment support, drop-in, benefits and budgeting support, social activities, activity classes, signposting and referral, mental health support and training in new skills.
2. We partner with five other organisations and charities to run a programme of additional Welcome Hubs, open to all displaced people, across Somerset.
3. We sponsor and support the resettlement of vulnerable refugee families through the UK Government's Community Sponsorship Scheme, working in Somerset and with local community groups across the South-West.
4. We work with newly arrived asylum seekers in our area to help them with English and provide them with integration support.
5. We use our voice regionally and nationally to share good practice, learning, and help improve the resettlement and support of displaced people in the UK.

CHARIS seeks to support each refugee family, individual or asylum seeker, and in particular their integration into local communities and gaining independence. Through this CHARIS works with local community groups and organisations to enable a greater understanding, education and acceptance, ultimately aiming to create better social cohesion and transforming communities for the better. CHARIS has seen multiple positive examples of this already from working with refugee families and asylum seekers in Somerset and across the South-West over the past five years.

The Trustees have reviewed the aims, objectives and impact of the charity's activities with regards to the statutory guidance on public benefit and are satisfied that these are in line with guidance.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

During 2022 CHARIS received income from a number of sources including individual and corporate donations, local authority contracts and various grants.

At the end of 2022, CHARIS employed 9 members of staff and was working with 84 active volunteers.

The contribution of both staff and volunteers in terms of time, energy and expertise has been enormously valuable and is recognised and significantly appreciated by the Trustees.

This continues to mean that only a small proportion of funds raised goes towards administration of the charity, namely insurance, accounts inspection etc, allowing the majority of funds to go directly to support refugees and asylum seekers, increase awareness, and help improve integration within their communities.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

1. Taunton Welcome Centre

This became operational in July 2022 and now provides a broad spectrum of services to support refugees and asylum seekers.

These include:

- English language tuition
- Benefits and welfare support
- Welcome area and drop-in
- Budgeting support
- Employment assistance
- Activities
- Welfare checks

The numbers of visitors to the centre has been growing rapidly over the past six months and the centre is now open five days per week.

2. Welcome Hubs across Somerset

CHARIS partners with five other locally based organisations to operate Welcome Hubs for refugees and asylum seekers in Bridgwater, Yeovil, Wells, Frome and Watchet.

These hubs operate under a contract from the local authority and provide a welcoming and safe space for refugees, English classes, employment and one to one support, a range of social activities and signposting for additional services.

All five hubs are now fully operational.

3. Community Sponsorship

CHARIS has continued its programme of resettling vulnerable refugee families through the UK Government's Community Sponsorship scheme. In 2022, we supported the resettlement of new families in Dorset, Devon and Cornwall, whilst continuing the support of existing families across the South-West. With the help of our partner Green Pastures, two new residential properties were also purchased and leased for new refugee families due to arrive in 2023.

4. Asylum Seekers

Our work with asylum seekers grew considerably in 2022 with the arrival of increased numbers in Somerset. CHARIS supports a number of individuals and families from multiple nationalities, resident within Taunton and the surrounding area.

5. Using our Voice

CHARIS uses its voice and experience regionally and nationally to improve refugee resettlement in the community and support for asylum seekers. We do this through sharing learnings and good practice and helping find solutions to overcoming barriers and challenges.

Summary

As CHARIS reflects at the end of 2022, it has been a privilege to be a part of the local, regional and national response to new refugee and asylum challenges, including the response to the Homes for Ukraine scheme.

It has been truly encouraging to see resources both in terms of funding, staffing and volunteers come together to enable CHARIS to undertake and complete its mission.

The Trustees have reviewed the work of CHARIS and are pleased to be able to report that all the activities are in line with the objectives and aims of the charity.

Each day, CHARIS sees the real transformation of vulnerable refugee families, individuals and all those displaced, the volunteers that work with them and significantly the communities in which they are resettled.

Section E Financial review

Brief statement of the charity's policy on reserves

The Board of Trustees have reviewed the status of the accounts and confirm that CHARIS has sufficient reserves to cover all commitments. The Trustees will continue to monitor the accounts in this respect.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

CHARIS received income of £422,576 in the reporting period (an increase of 370% over 2021 due to contracts from the local authority, Somerset County Council) and increased grant funding). Donations and corporate giving were largely in line with the previous year.

Total expenditure for 2022 was £280,092 an increase of 518% from 2021. The increase is due the start-up of operations for our main Welcome Centre in Taunton and the operation of five other Welcome Hubs run by partners across Somerset.

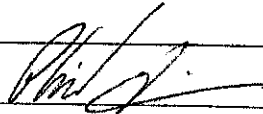
At the close of 2022, CHARIS had a closing balance of £235,262.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ralph Bullock	Phil Hindle
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	10/05/23	

**CHARIS
(CHRISTIAN HELP & ACTION FOR
REFUGEES IN SOMERSET)**

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Registered Charity: 1169400

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
RECEIPTS		
Per Schedule 1	371,625	72,476
PAYMENTS		
Per Schedule 2	254,110	54,116
	_____	_____
NET RECEIPTS/(PAYMENTS)	117,515	18,360
CASH BALANCE AT 1 JANUARY 2022	92,778	74,418
	_____	_____
CASH BALANCE AT 31 DECEMBER 2022	210,293	92,778
	_____	_____

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2022

CASH FUNDS		
Per Schedule 3	235,263	92,778
LIABILITIES		
VAT	24,970	-
	_____	_____
	210,293	92,778
	_____	_____

Signed as approved by the Trustees on 10/05/2023

Signature R Bullock

Name: RALPH BULLOCK

Office held: CHAIR

Signature P.H. Hindle

Name: P.M. HINDLE

Office held: TREASURER

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

SCHEDULE 1 – RECEIPTS

		2022	2021
	£	£	£
Churches	4,148		3,350
Grants	87,829		59,372
Contract income	239,000		-
Donations	10,895		7,656
Coffee Scheme	1,038		1,092
Corporate	26,833		1,765
Bank interest	79		-
Community Settlement Funding	16,421		3,136
Less Payment to Community Settlement Partners	(14,618)		(3,895)
		<u>371,625</u>	
Total Receipts		<u>371,625</u>	<u>72,476</u>

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

SCHEDULE 2 - PAYMENTS

		2022	2021
	£	£	£
Clients			
Rent Subsidy	2,130		1,959
Interpretation and Translation	381		1,771
Housing costs	504		3,048
Grants to Family	495		555
Welcome pack	-		216
Transport costs	-		379
		3,510	<u>7,927</u>
Charity			
Insurance	3,311		683
Fundraising	2,361		1,852
Professional Fees	22,720		1,668
Payments to Hubs	57,221		-
SCC Small Grants	8,500		-
		94,113	<u>4,203</u>
Offices			
Rent	12,850		-
Refurbishment	14,629		-
Office Supplies	5,903		1,614
Utilities and other costs	9,108		-
		42,490	<u>1,614</u>
Volunteers			
Travelling and Subsistence	1,337		1,012
Training	959		1,206
		2,296	<u>2,218</u>
Staff Costs			
Telephones	1,961		942
Salary	102,660		25,248
Pension	2,450		1,361
		107,071	<u>27,551</u>
ESOL Course			
Teaching		3,752	7,937
Support			
Drop In Centre		797	2,570
Balance carried forward		254,029	54,020

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

SCHEDULE 2 – PAYMENTS (CONTINUED)

	2022	2021
	£	£
Balance brought forward	254,029	54,020
Finance		
CAF Bank Charges	81	<u>96</u>
Total Payments	<u>254,110</u>	<u>54,116</u>

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

SCHEDULE 3 – CASH FUNDS

	2022	2021
£	£	£
CAF Bank - Cash Account	235,263	92,778
	<u>235,263</u>	<u>92,778</u>
Represented by:		
General Fund	74,816	42,375
Designated Funds		
SCC Educational Grant	15,219	15,714
SCC Welcome Hubs	99,704	-
SCC Microgrants	13,000	-
Lottery 2022	27,564	-
HPC Safe Days	4,960	-
ESOL Program Grants	-	21,163
Reset Grant	-	13,526
	<u>235,263</u>	<u>92,778</u>
Total Funds	<u>235,263</u>	<u>92,778</u>

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
CHARIS (CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)
FOR THE YEAR ENDED 31 DECEMBER 2022**

We report on the accounts of the charity for the period ended 31 December 2022, which are set out on pages 1 to 4.

Respective Responsibilities of Trustees and Independent Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of S144 of the Charities Act 2011 (the Act) does not apply and that an Independent Examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act and to follow the procedures specified in the General Directions given by the Charity Commissioners under S145 (5) (b) of the Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiners' Report

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

Independent Examiners' Statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act;have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
Rev Geoff Bowyer FCA CTA
Geela Accountancy Limited
36 Bakers Close
Bishops Hull
Taunton
TA1 5HD

Date: 13 April 2023

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
CHARIS (CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)
FOR THE YEAR ENDED 31 DECEMBER 2022**

We report on the accounts of the charity for the period ended 31 December 2022, which are set out on pages 1 to 4.

Respective Responsibilities of Trustees and Independent Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of S144 of the Charities Act 2011 (the Act) does not apply and that an Independent Examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act and to follow the procedures specified in the General Directions given by the Charity Commissioners under S145 (5) (b) of the Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiners' Report

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

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Rev Geoff Bowyer FCA CTA
Geela Accountancy Limited
36 Bakers Close
Bishops Hull
Taunton
TA1 5HD

Date: 13 April 2023

Accounts



Trustees' Annual Report for the period

Period start date	From
Period end date	To

1
1
2021

31
12
2021

Section A	Reference and administration details
-----------	--------------------------------------

Charity name

CHARIS

Other names charity is known by

Christian Help and Action for Refugees in Somerset

Registered charity number (if any)

1169400

Charity's principal address

2A Church Square

Taunton

Somerset

Postcode

TA1 1SA

Names of the charity trustees who manage the charity

Trustee name
Office (if any)
Dates acted if not for whole year

TAR

Name of person (or body) entitled to appoint trustee (if any)

Ralph Bullock Chair	1
------------------------	---

Phil Hindle Treasurer	2
--------------------------	---

Rathika Chinnadurai	3
---------------------	---

Lisa Westlake Resigned September 2021	4
--	---

Gordon East

5

Tobie Osmond

6

Richard Austin

7

8

9

10

11

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17

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name

Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser

Name

Address

Name of chief executive or names of senior staff members (Optional information)

Gordon East, CEO

Lisa Westlake, Operations Director (resigned September 2021)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

CIO – Foundation Registered 28/9/2016

How the charity is constituted
(eg. trust, association, company)

Charitable Incorporated Organisation

Trustee selection methods
(eg. appointed by, elected by)

Approved

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

CHARIS has a number of governing policies in addition to its constitution that are approved by the Trustees and in place. These include the Safeguarding policy, Data Protection policy, Confidentiality Policy, Volunteer Management and Recruitment policy, Social Media policy, Media policy, Health and Safety policy and Complaints procedure. These policies are reviewed and updated by the Board on a regular basis.

Training procedures and vetting/reference procedures exist for all volunteers.

A formal risk assessment for the activities of the charity and its governance has been conducted by the Trustees and can be found attached.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

For the public benefit and in accordance with Christian principles, to provide relief to those granted refugee status and their dependents being resettled in Taunton, Somerset and the rest of the UK by providing support services so as to advance them in life and assist them with the adaption within a new community, with the objects of: -

1. Preserving and protecting their physical and mental health
2. Advancing their education and training; and
3. Relieving them from financial hardship and unemployment.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

CHARIS works to resettle refugees in Somerset and across the South West providing for them the opportunity of a new life. These refugees are primarily drawn from the most vulnerable groups and are identified through the UNHCR programs and arrive in the UK via the UK Government's Community Sponsorship Scheme.

CHARIS seeks to support each family and in particular their integration into local communities and gaining independence. Through this CHARIS works with community groups to enable a greater understanding, education and acceptance, ultimately aiming to create better social cohesion and transforming communities for the better. CHARIS has seen many positive examples of this already from working with the families and continues to plan to continue to directly support further families in 2022.

During 2021 CHARIS continued in its role as the South West Regional Coordinator for Community Sponsorship as a Partner of Reset (the organisation that holds the UK Government grant for developing and expanding the infrastructure to support Community Sponsorship's growth nationally). In this role, CHARIS works with many other Community Sponsorship Groups across the South West, helping and supporting them through their application process and in addition raising awareness of the scheme to attract more groups to apply.

Alongside this, CHARIS has continued the formal provision of English classes for refugee families based in Taunton and the "drop-in" style support service for local refugee families and continued support for another young refugee couple through this service during the year.

Finally, CHARIS has been active throughout the year in its role as an advocate and promoter of the Community Sponsorship Scheme nationally and internationally and participates in discussions with UK Government and other interested parties to discuss ways the scheme and refugees as a whole can be better supported and integrated.

The Trustees have reviewed the aims, objectives and impact of the charity's activities with regards to the statutory guidance on public benefit and are satisfied that these are in line with guidance.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

During 2021 CHARIS received income from a number of sources including individual and corporate donations and various grants.

The provision of grants has allowed CHARIS to employ four part-time members of staff during the year, which have enabled it to conduct and expand its activities as indicated above. CHARIS also engaged one further individual on a part-time self-employed basis.

The remainder of CHARIS personnel in 2020 have all been volunteers and their contribution in time, energy and expertise has been enormously valuable and is recognised by the Trustees. This continues to mean that only a small proportion of funds raised goes towards administration of the charity, namely insurance, accounts inspection etc, allowing the majority of funds to go directly to support families, increase awareness, help improve integration within their communities and provide support to other community sponsorship groups within the South West.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Family Resettlement Programme

CHARIS started planning to resettle its first refugee family shortly after becoming a CIO in September 2016. Resettlement of refugee families is carried out under the UK Government's Community Sponsorship scheme.

Under this scheme, CHARIS is responsible for providing a complete wrap around support service for the families for a minimum of one year and to provide accommodation for at least two years. The support provided includes, welcome on arrival, finding and furnishing a suitable property, English language tuition using ESOL qualified teachers, Arabic translators, registration and support for schooling, transport, assistance with benefit claims and opening bank accounts, befriending, showing the family how to get around and where to buy necessary foods, assistance with health appointments, and enrolment in local activities.

The refugee families are matched to the accommodation, schooling provision and context in which they are to be resettled and are selected from the UNHCR list of vulnerable refugees.

CHARIS seeks, prepares and trains a group volunteers to undertake the tasks and activities outlined above.

For each refugee family it supports, CHARIS signs a legal agreement with the UK Government Home Office and is committed to support the family for 2 years.

Prior to COVID restrictions in 2022, CHARIS successfully welcomed and supported three refugee families from Syria and Iraq through this scheme.

In 2021, CHARIS once again resettled families in Taunton and Exeter and made applications to support families in Dorset, Devon and Cornwall, These families will be arriving in 2022.

South West (SW) Regional Coordinator

In this role, CHARIS has been working with over 40 separate community sponsorship groups across the SW (from Wiltshire to Cornwall). CHARIS spends time meeting with these groups, encouraging them, supporting them through the application process and after their families arrive, and organising both formal and informal training, regional network meetings and peer to peer workshops.

Provision of Local Services for Refugees

CHARIS has continued to teach a formal ESOL programme to refugees in Taunton. The programme in 2021 included three classes and between around 20 students and will run through the academic year to July 2022.

CHARIS started its “drop-in” service based in Taunton in 2019. This staffed by a part time support worker and continued to operate through 2021.

Summary

As CHARIS reflects at the end of 2021, despite the COVID 19 pandemic restrictions, it feels privileged to have been able to continue to support its existing families, welcome new families in 2021, prepare applications for new families in 2022, continue to develop its services for local refugee families and further expand its work with other groups across the South West.

It has been truly encouraging to see resources both in terms of funding, staffing and volunteers come together to enable CHARIS to undertake and complete its tasks and objectives.

The Trustees have reviewed the work of CHARIS and are pleased to be able to report that all the activities are in line with the objectives and aims of the charity. The value of Community Sponsorship as a preeminent tool in refugee resettlement has become stronger and clearer and CHARIS is delighted to play a part in this global movement. Each day, CHARIS sees the real transformation of vulnerable refugee families, the volunteers that work with them and significantly the communities in which they are resettled.

Brief statement of the charity's policy on reserves

The Board of Trustees have reviewed the status of the accounts and confirm that CHARIS has sufficient reserves to cover all commitments. The Trustees will continue to monitor the accounts in this respect.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

CHARIS has received income of £72,476 (an increase of 40% from 2020) in the reporting period. Donations and corporate giving have also been largely in line with the previous year. During 2021, grant and other external funding was received from Resett and Somerset County Council for the program of English classes.

Total expenditure for 2021 was £54,116 compared to £38,478 in 2020. The increase was due to increased activity post COVID restrictions lifting and resettlement of new families.

At the close of 2021, CHARIS had net funds of £92,778.

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Ralph Bullock
Phil Hindle

Chair
Treasurer

Position (eg Secretary, Chair, etc)

4 May 2022

Date

**CHARIS
(CHRISTIAN HELP & ACTION FOR
REFUGEES IN SOMERSET)**

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Registered Charity: 1169400

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
RECEIPTS		
Per Schedule 1	72,476	52,637
PAYMENTS		
Per Schedule 2	54,116	38,015
NET RECEIPTS/(PAYMENTS)	18,360	14,622
CASH BALANCE AT 1 JANUARY 2021	74,418	59,796
CASH BALANCE AT 31 DECEMBER 2021	92,778	74,418

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2021

CASH FUNDS		
Per Schedule 3	92,778	74,418
LIABILITIES	-	-
	92,778	74,418

Signed as approved by the Trustees on 14th May 2022

Signature R Bullock

Name: RALPH BULLOCK

Office held: Chair

Signature Phil

Name: P. HANDLE

Office held: TREASURER

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

SCHEDULE 1 – RECEIPTS

		2021	2020
	£	£	£
Churches	3,350		5,087
Grants	59,372		41,479
Donations	7,656		3,795
Coffee Scheme	1,092		1,029
Corporate	1,765		1,247
Receipt for CHARIS Exeter	3,136		-
Less Payment to CHARIS Exeter	(3,895)		-
		<u>72,476</u>	
Total Receipts		<u>72,476</u>	<u>52,637</u>

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

SCHEDULE 2 - PAYMENTS

		2021	2020
	£	£	£
Clients			
Rent Subsidy	1,959		-
Interpretation and Translation	1,771		1,108
Housing costs	3,048		-
Grants to Family	555		344
Welcome pack	216		-
Transport costs	379		-
		7,927	<u>1,452</u>
Charity			
Insurance	683		590
Fundraising	1,852		1,696
Office Supplies	1,614		1,931
Professional Fees	1,668		2,561
		5,817	<u>6,778</u>
Volunteers			
Telephone	-		332
Travelling and Subsistence	1,012		242
Training	1,206		412
		2,218	<u>986</u>
Staff Costs			
Telephones	942		-
Salary	25,248		15,930
Pension	1,361		1,506
		27,551	<u>17,436</u>
ESOL Course			
Teaching	7,937		9,256
		7,937	<u>9,256</u>
Support			
Drop In Centre		2,570	2,047
Finance			
CAF Bank Charges		96	<u>60</u>
Total Payments		54,116	38,015

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

SCHEDULE 3 – CASH FUNDS

	2021	2020
	£	£
CAF Bank - Cash Account	92,778	74,418
	<u>92,778</u>	<u>74,418</u>
Represented by:		
General Fund	42,375	28,707
Designated Funds		
SCC Educational Grant	15,714	16,303
ESOL Program Grants	21,163	10,328
Home Office Grant	-	3,628
Reset Grant	13,526	15,452
Total Funds	<u>92,778</u>	<u>74,418</u>

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
CHARIS (CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)
FOR THE YEAR ENDED 31 DECEMBER 2021**

We report on the accounts of the charity for the period ended 31 December 2021, which are set out on pages 1 to 4.

Respective Responsibilities of Trustees and Independent Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of S144 of the Charities Act 2011 (the Act) does not apply and that an Independent Examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act and to follow the procedures specified in the General Directions given by the Charity Commissioners under S145 (5) (b) of the Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiners' Report

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

Independent Examiners' Statement

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Rev Geoff Bowyer FCA CTA
Geela Accountancy Limited
36 Bakers Close
Bishops Hull
Taunton
TA1 5HD

Date: 25 March 2022

**CHARIS
(CHRISTIAN HELP & ACTION FOR
REFUGEES IN SOMERSET)**

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Registered Charity: 1169400

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

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	£	£
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STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2021

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Per Schedule 3	92,778	74,418
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	92,778	74,418
	_____	_____

Signed as approved by the Trustees on

Signature.....

Signature.....

Name:

Name:

Office held:

Office held:

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

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CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

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CHARIS (CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)
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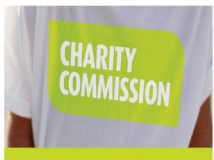
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Geela Accountancy Limited
36 Bakers Close
Bishops Hull
Taunton
TA1 5HD

Date: 25 March 2022

Accounts



Trustees' Annual Report for the period

Period start date				Period end date		
From	1	1	2020	To	31	12 2020

Section A Reference and administration details

Charity name

CHARIS

Other names charity is known by

Christian Help and Action for Refugees in Somerset

Registered charity number (if any)

1169400

Charity's principal address

2A Church Square

Taunton

Somerset

Postcode

TA1 1SA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Simon Billington	Chair	Resigned 1/9/20	
2	Phil Hindle	Treasurer		
3	Rathika Chinnadurai			
4	Lisa Westlake			
5	Gordon East			
6	Ralph Bullock	Acting Chair		
7	Tobie Osmond			
8	Richard Austin			
9				
10				
11				
12				
13				
14				
15				
16				
17				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Gordon East, CEO

Lisa Westlake, Operations Director

Section B management

Structure, governance and

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CIO - Foundation Registered 28/9/2016
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Approved

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- ☐ policies and procedures adopted for the induction and training of trustees;
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Objectives and activities

Summary of the objects of the charity set out in its governing document

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

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1. Preserving and protecting their physical and mental health
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During 2020 CHARIS continued in its role as the South West Regional Coordinator for Community Sponsorship as a Partner of Reset (the organisation that holds the UK Government grant for developing and expanding the infrastructure to support Community Sponsorship's growth nationally). In this role, CHARIS works with many other Community Sponsorship Groups across the South West, helping and supporting them through their application process and in addition raising awareness of the scheme to attract more groups to apply.

Alongside this, CHARIS has continued the formal provision of English classes for refugee families based in Taunton and the "drop-in" style support service for local refugee families and continued support for another young refugee couple through this service during the year.

Finally, CHARIS has been active throughout the year in its role as an advocate and promoter of the Community Sponsorship Scheme nationally and internationally and participates in discussions with UK Government and other interested parties to discuss ways the scheme and refugees as a whole can be better supported and integrated.

The Trustees have reviewed the aims, objectives and impact of the charity's activities with regards to the statutory guidance on public benefit and are satisfied that these are in line with guidance.

--

Additional details of objectives and activities (Optional information)

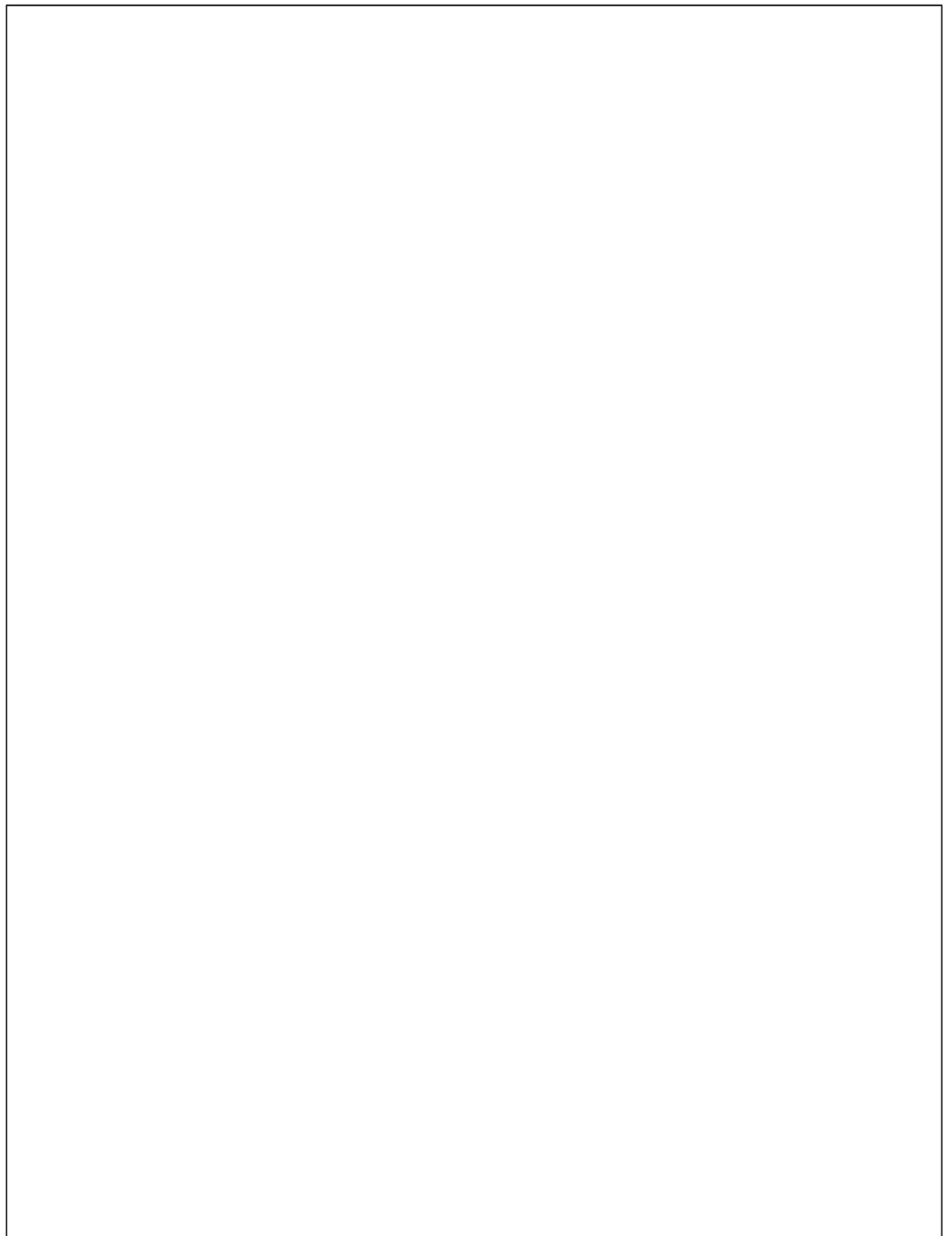
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- ☐ policy programme related investment;
- ☐ contribution made by volunteers.

During 2020 CHARIS received income from a number of sources including individual and corporate donations and various grants.

The provision of grants has allowed CHARIS to employ two part-time members of staff during the year, which have enabled it to conduct and expand its activities as indicated above. CHARIS also engages two further individuals on a part-time self-employed basis to support delivery of the English programme and the “drop-in” service, and a third individual as an occasional consultant on specific projects.

The remainder of CHARIS personnel in 2020 have all been volunteers and their contribution in time, energy and expertise, particularly during the COVID 19 pandemic and consequent restrictions, has been enormously valuable and is recognised by the Trustees. This continues to mean that only a small proportion of funds raised goes towards administration of the charity, namely insurance, accounts inspection etc, allowing the majority of funds to go directly to support families, increase awareness, help improve integration within their communities and provide support to other community sponsorship groups within the South West.



Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Family Resettlement Programme

CHARIS started planning to resettle its first refugee family shortly after becoming a CIO in September 2016. Resettlement of refugee families is carried out under the UK Government's Community Sponsorship scheme.

Under this scheme, CHARIS is responsible for providing a complete wrap around support service for the families for a minimum of one year and to provide accommodation for at least two years. The support provided includes, welcome on arrival, finding and furnishing a suitable property, English language tuition using ESOL qualified teachers, Arabic translators, registration and support for schooling, transport, assistance with benefit claims and opening bank accounts, befriending, showing the family how to get around and where to buy necessary foods, assistance with health appointments, and enrolment in local activities.

The refugee families are matched to the accommodation, schooling provision and context in which they are to be resettled and are selected from the UNHCR list of vulnerable refugees.

CHARIS seeks, prepares and trains a group volunteers to undertake the tasks and activities outlined above.

For each refugee family it supports, CHARIS signs a legal agreement with the UK Government Home Office and is committed to support the family for 2 years.

Over the past four years CHARIS has successfully welcomed and supported three refugee families from Syria and Iraq through this scheme. Two families have been resettled in Taunton and one family in Exeter in partnership with three churches in Exeter.

The scheme was effectively on hold on 2020 due to the COVID 19 pandemic, however, with resettlement flights planning to re-open in 2021, CHARIS has now submitted further applications to support two new families in 2021 (one in Taunton and one in Exeter).

South West (SW) Regional Coordinator

In this role, CHARIS has been working with over 35 separate community sponsorship groups across the SW (from Wiltshire to Cornwall). CHARIS spends time meeting with these groups, encouraging them, supporting them through the application process and after their families arrive, and organising both formal and informal training and peer to peer workshops. During the COVID 19 pandemic restrictions much of this work has been carried out online and in virtual meetings.

CHARIS initiated and set up a region wide community sponsorship network for all groups across the South West in 2019 and has continued to expand this network in 2020 and

through it developed further resources and online training. The network now has attendance from over 35 groups and has spawned several sub-groups on topics of mutual interest amongst community groups.

Provision of Local Services for Refugees

CHARIS has continued to teach a formal ESOL programme to refugees in Taunton. The programme in 2020 included three classes and between 15-20 students and will run through the academic year to July 2021. During 2020, the programme moved largely online due to COVID 19 restrictions.

CHARIS started its “drop-in” service based in Taunton in 2019. This staffed by a part time support worker and continued to operate through 2020.

Summary

As CHARIS reflects at the end of 2020, despite the COVID 19 pandemic restrictions, it feels privileged to have been able to continue to support its existing families, prepare applications for new families in 2021, continue to develop its services for local refugee families and further expand its work with other groups across the South West.

It has been truly encouraging to see resources both in terms of funding, staffing and volunteers come together to enable CHARIS to undertake and complete its tasks and objectives.

The Trustees have reviewed the work of CHARIS and are pleased to be able to report that all the activities are in line with the objectives and aims of the charity. The value of Community Sponsorship as a preeminent tool in refugee resettlement has become stronger and clearer and CHARIS is delighted to play a part in this global movement. Each day, CHARIS sees the real transformation of vulnerable refugee families, the volunteers that work with them and significantly the communities in which they are resettled.

Brief statement of the charity's policy on reserves

The Board of Trustees have reviewed the status of the accounts and confirm that CHARIS has sufficient reserves to cover all commitments. The Trustees will continue to monitor the accounts in this respect.

Details of any funds materially in deficit**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- ☐ the charity's principal sources of funds (including any fundraising);
- ☐ how expenditure has supported the key objectives of the charity;
- ☐ investment policy and objectives including any ethical investment policy adopted.

CHARIS has received income of £53,099 (broadly in line with £61,000 in 2019) in the reporting period. Donations and corporate giving have also been largely in line with the previous year. During 2020, grant and other external funding was received from Resett and Somerset County Council for the program of English classes.

Total expenditure for 2020 was £38,478 compared to £55,000 in 2019. This decrease was primarily due to lower direct costs on families with the COVID 19 pandemic restrictions.

At the close of 2020, CHARIS had net funds of £73,888.

Section F Other optional information**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ralph Bullock	Phil Hindle
Position (eg Secretary, Chair, etc)	Acting Chair	Treasurer
Date		

**CHARIS
(CHRISTIAN HELP & ACTION FOR
REFUGEES IN SOMERSET)**

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Registered Charity: 1169400

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	<i>2019</i>
	£	£
RECEIPTS		
Per Schedule 1	52,637	61,592
PAYMENTS		
Per Schedule 2	38,015	55,079
	_____	_____
NET RECEIPTS/(PAYMENTS)	14,622	6,513
CASH BALANCE AT 1 JANUARY 2020	59,796	53,283
	_____	_____
CASH BALANCE AT 31 DECEMBER 2020	74,418	59,796
	_____	_____

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2020

CASH FUNDS		
Per Schedule 3	74,418	59,796
LIABILITIES	-	-
	_____	_____
	74,418	59,796
	_____	_____

Signed as approved by the Trustees on

Signature.....

Signature.....

Name:

Name:

Office held:

Office held:

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

SCHEDULE 1 – RECEIPTS

		2020	2019
	£	£	£
Churches	5,087		4,716
Grants	41,479		52,055
Donations	3,795		3,273
Coffee Scheme	1,029		872
Corporate	1,247		500
Receipt for CHARIS Exeter	-		1,494
Less Payment to CHARIS Exeter	-		(1,318)
		52,637	
Total Receipts		52,637	61,592

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

SCHEDULE 2 - PAYMENTS

	2020	2019
	£	£
Clients		
Rent Subsidy	-	300
Interpretation and Translation	1,108	288
Grants to Family	344	3,188
Furniture and Equipment	-	3,447
	1,452	<u>7,223</u>
Charity		
Insurance	590	589
Fundraising	1,696	1,513
Office Supplies	1,931	1,376
Professional Fees	2,561	5,111
	6,778	<u>8,589</u>
Volunteers		
Telephone	332	420
Travelling and Subsistence	242	4,573
Training	412	629
	986	<u>5,622</u>
Staff Costs		
Consultancy Fees	-	2,000
Salary	15,930	14,897
Pension	1,506	1,471
	17,436	<u>18,368</u>
ESOL Course		
Teaching	9,256	13,783
Event costs	-	48
	9,256	<u>13,831</u>
Support		
Drop In Centre	2,047	1,386
Finance		
CAF Bank Charges	60	<u>60</u>
Total Payments		
	38,015	<u>55,079</u>

CHARIS
(CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

SCHEDULE 3 – CASH FUNDS

	2020	<i>2019</i>
	£	£
CAF Bank - Cash Account	74,418	59,796
	74,418	59,796
Represented by:		
General Fund	28,707	18,626
Designated Funds		
SCC Educational Grant	16,303	16,363
ESOL Program Grants	10,328	12,162
Home Office Grant	3,628	4,808
Reset Grant	15,452	7,837
Total Funds	74,418	59,796

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
CHARIS (CHRISTIAN HELP & ACTION FOR REFUGEES IN SOMERSET)
FOR THE YEAR ENDED 31 DECEMBER 2020**

We report on the accounts of the charity for the period ended 31 December 2020, which are set out on pages 1 to 4.

Respective Responsibilities of Trustees and Independent Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of S144 of the Charities Act 2011 (the Act) does not apply and that an Independent Examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act and to follow the procedures specified in the General Directions given by the Charity Commissioners under S145 (5) (b) of the Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiners' Report

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

Independent Examiners' Statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act;
 have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Rev Geoff Bowyer FCA CTA
Geela Accountancy Limited
36 Bakers Close
Bishops Hull
Taunton
TA1 5HD

Date: 15 March 2021

**CHARIS
(CHRISTIAN HELP & ACTION FOR
REFUGEES IN SOMERSET)**

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Registered Charity: 1169400

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