

The Charity Registration Number is :- 1175022

Refugease
Report and Accounts
31 December 2022

REFUGEASE
CHARITY REGISTERED NO. 1175022
TRUSTEES' REPORT
FOR THE PERIOD ENDED 31ST DECEMBER 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

The Charity is registered with the Charities Commission, its registration number is 1175022.

The principal office of the Charity is

Refugease HQ
PO Box 698
TUNBRIDGE WELLS
Kent

TN9 9TS

TRUSTEES

The Trustees of the charity are:

Gregory Holder
Jon Traquair
Mark Lukas
Raisa Desypri
Lorna Furminger

INDEPENDENT EXAMINER

The Charity's accountant is Mr James Wheelan FCCA of James Wheelan Accountancy, Minshull House, 67 Wellington Road North, Stockport, SK4 2LP.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is constituted as a body corporate under Part 11 of the Charities Act 2011 and is governed by its constitution which was adopted on 6 October 2017. Refugease is run by its board of trustees and is governed by its constitution.

Recruitment and Appointment of Directors and Trustees

The trustees of the Charity are appointed in accordance with Charity's constitution.

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OBJECTIVES AND ACTIVITIES

Refugease's activities are divided into three main mission areas: Frontline Evacuations, Humanitarian Aid, and Self-Reliance. In 2022, the organisation experienced a period of hyper-growth, with a total turnover of £748,540k (199% increase from £249k in 2021).

The charity once again refined its unique *modus operandi*, focusing not only on providing refugees in transit in Europe and the Middle East with emergency humanitarian aid via the purchases from their online "Aid Shop", but also evacuating the most vulnerable individuals (those unable to flee themselves, due to sickness, disability, illness or age) from locations where conflicts are at their most precarious, such as the Donbas region of Eastern Ukraine.

In 2022, Refugease was once again able to give confidence back to donors that their money is spent on helping refugees, with a total of £297,127 raised by individuals (either via purchases in the "Aid Shop", individual donations, or fundraisers), and £298,339 spent on charitable activities. At this point, it's worth noting the running costs of the retail operations - of the total turnover of £748,540k, £357,754 came from the charity's *Vintage Emporium* charity shops, of which **£64,553** (19%) was profit available to spend on charitable activities.

With continued price hikes in almost every area of the organisation's expenditure, notably utility bill prices, fuel, wages and NI contributions, the need to diversify the organisation's income streams in order to ensure the sustainability of its efforts became even more crucial than in 2021. In 2022, Refugease was shown immense support from the general public, with just over 52% of the organisation's income coming from monetary donations from individuals and corporate donors, notably those moved by the plight of refugees fleeing Ukraine.

Refugease's frontline evacuation missions and online "Aid Shop" system also attracted attention from global press outlets such as BBC World News, CNN, The Telegraph, The Guardian, BBC Radio, and many other regional television, newspaper and radio outlets.

1. Frontline Evacuations

Transporting the most vulnerable individuals to safer areas, away from conflict zones.

The charity commits to saving the lives of individuals not reached by most, or any other, NGOs. Since the conflict in the Donbas region of Ukraine escalated in February 2022, Refugease's team of 'relief runners' has been working around the clock to provide experienced personnel (including trilingual translators), specialised equipment and vehicles to execute daily frontline evacuation missions.

The Refugease team focuses its efforts on rescuing the most vulnerable - those who are unable to flee unassisted in remote and hard-to-reach areas. This means that the organisation is working especially hard every day to get people to safety, as the evacuation vehicles need to be configured to the specific needs of the end-users who are often evacuated in stretchers or wheelchairs, due to sickness, age, disability or blindness, often from high-rise flats or remote villages and farm land, sometimes without road access.

A stringent hiring process ensures careful checks in order to ensure the willingness, suitability, and experience of specialist individuals ('Relief Runners'), carrying out these daily life-saving missions.

Over 500 vulnerable individuals were successfully evacuated away from conflict zones, with this number increasing thanks to continued funding of this life-saving evacuation project.

**Figures regarding number of evacuees, locations, and budget in "Achievement & Performance" area of this document.*

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2. Humanitarian Aid

Responding in real-time by serving refugees in transit by providing life-saving aid purchased locally to where it is distributed

Refugease has now fully transitioned away from its original model of collecting and sending donated aid items via shipping containers, to now sending humanitarian aid via their online “Aid Shop” system.

How the “Aid Shop” works

The “Aid Shop” is an e-commerce store accessible on the charity’s website, where people can buy the most needed survival items for refugees in Ukraine, France, Greece and the Middle East, facilitating the team to respond rapidly in emergencies.

The workflow enables the team to process donations for specific items, and deliver those aid items in real-time, reassuring the donor of exactly where their money is going.

This system also enables the charity to work around restrictions caused by Brexit and Covid, and provides a huge reduction in haulage and customs fees.

Each item purchased via the website is automatically added to a virtual shopping list that is accessed by a local distributor (either a refugee or asylum seeker, a member of the Refugease team, or trusted local partner), who receives the funds from the purchases, and endeavours to buy the items locally, sometimes within minutes of the first order being made, making it an engaging experience for the donor, but more importantly, an effective emergency response system.

The “Aid Shop” also enables the charity to change the items seasonally, respond to emergencies quickly, and helps local economies thrive.

“Aid Shop” benefits:

Speed: Teams are able to respond immediately in emergencies anywhere in the world. Items bought locally to the emergency mean that no time is spent on international shipping, which can delay a response by weeks or months, particularly when cargo is stuck in customs.

Agility: Items can be changed immediately (sometimes items are changed daily, and other times the changes are planned for at the turn of the season due to weather shifts)

Low cost: No storage costs, no customs fees, no international shipping fees.

Fair trade: This workflow boosts struggling economies of war-torn or host nations, firstly by buying aid locally, support is given to independent businesses; secondly by employing refugees where possible to facilitate the distributions.

Security: This “Aid Shop” gives control and confidence back to the donor as to where their money is spent. The model also allows for the donor to be an active participant in the solution, rather than a disempowered bystander.

Total income for the online “Aid Shop” in 2022, was **£136,885** (seeing an 835% increase from 2021’s total of £14,626). The sharp increase is mainly due to the charity’s social media presence, email marketing campaigns, and frequent global press coverage in 2022, all of which resulted in an outpouring of compassion.

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3. Self-reliance

Offering child refugees an education they can build a future on, and up-skilling adult refugees (in the UK and abroad) into employment.

Education Centre, Zaa'tari

Refugease has once again increased the monthly funding provided for the running of Zaa'tari Education Centre in Jordan, near the Syria border, increasing the number of Syrian refugee and low-income Jordanian children attending school to 125 (previously 80), all between the ages of four and fifteen. We have received approval from the Jordanian government for the partnership, providing regular English lessons, along with state-required Arabic and Maths.

Refugee Employment - UK & Abroad

Throughout 2022, Refugease has continued to fund the wages of the refugee teachers at the Education Centre in Jordan, and continue to employ refugees where possible as part of our UK retail workforce.

The organisation's overarching aim remains: to prevent or relieve poverty and distress for those who are internally displaced, or who are fleeing from their countries because of war, persecution or economic distress. Refugease continues to provide emergency transport and survival aid (mainly food, shelter, clothing, and basic medical supplies).

ACHIEVEMENTS AND PERFORMANCE

Overall 2022 has been a phenomenally successful year for the charity.

*Total turnover of **£748,540k** (199% increase from 2021's total of £249,997k)

*Total income for the "Aid Shop" in 2022 - **£136,885** (835% increase from 2021's total of £14,626).

*Profits from "Vintage Emporium" charity shops in 2022 totalled **£64,553** (turnover - £357,754). This is lower than expected, and is due to moving pop-up sites more frequently than anticipated, but is however a 19% profit margin, which is 1.5% higher than the charity shop national average of 17%, as reported by True & Fair Foundation. More efforts will be made to ensure the longevity of the organisation's retail sites.

*Expanded operations into Ukraine developing 7+ new partnerships in the country.

*152 refugees, mainly women and children, evacuated from Ukraine border to Budapest station via our "border shuttle" project.

*405 civilians unable to flee themselves due to sickness, age or immobility evacuated from frontline locations in Eastern Ukraine such as Lysychansk, Kharkiv, Severodonetsk, and Kramatorsk.

Amount spent on Ukraine evacuations: £74,481.

*Provided paid employment for 6+ refugees in the UK, and internationally.

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*Continued funding of all running costs of an education centre for 125 (increased from 80) refugee children in Jordan (including teacher wages, who are also refugees, school equipment and teaching supplies).

*Opening of five additional pop-up charity shop sites under the brand “Vintage Emporiums”, the profits of which pay for the organisation’s administrative costs, and part of the mission expenditure.

*Refugease has continued to improve and update processes, accounting practices, policies (including the introduction of an employee handbook), health and safety procedures, security, and technological infrastructures.

FINANCIAL REVIEW

The attached financial statements show the current state of the finances, which the Trustees considers to be acceptable. Total incoming resources were £748,540 and total outgoing payments amounted to £680,374, the net income for the year was £80,083. Restricted funds carried forward amounted to £3,433.

Reserves Policy

In light of the main risks to the Charity the Trustees have made a decision that the Charity should keep funds at a suitable level in order to meet its ongoing liabilities.

PUBLIC BENEFIT

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity’s aims and objectives and in planning the future activities of the Charity, These are shown above in the section 'Objectives and activities'.

STATEMENT OF TRUSTEES’ RESPONSIBILITIES

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Approved by the trustees on and signed on their behalf by:

Greg Holder

Greg Holder
Chair of Trustees, Refugease

Date: 27/10/2023

Refugease

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 19 for the year ended 31 December 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 8.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Certified Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

Refugease

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



James Wheelan - Independent Examiner

Chartered Certified Accountant

Minshull House
67 Wellington Road North
Stockport
Cheshire
SK4 2LP

Date: 27/10/2023

Refugease - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities for the year ended 31 December 2022

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Income & Endowments from:				
Donations & Legacies	387,445	5,100	392,545	75,129
Other trading activities	347,754	-	347,754	174,605
Investments	8,241	-	8,241	263
Total income	743,440	5,100	748,540	249,997
Expenditure on:				
Raising funds	368,725	-	368,725	155,895
Charitable activities	309,883	1,767	311,650	91,489
Total expenditure	678,608	1,767	680,375	247,384
Net income for the year	64,832	3,333	68,165	2,613
Net income after transfers	64,832	3,333	68,165	2,613
Net movement in funds	64,832	3,333	68,165	2,613
Reconciliation of funds:-				
Total funds brought forward	11,917	-	11,917	9,304
Total funds carried forward	76,749	3,333	80,082	11,917

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 8 to 16 form an integral part of these accounts.

Refugease - Statement of Financial Activities for the year ended 31 December 2022

Refugease - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	68,165	2,613
Resources applied on functional fixed assets	(27,700)	-
Net resources available to fund charitable activities	40,465	2,613

The notes attached on pages 8 to 16 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	11,917	-	11,917	9,304
Recognised gains and losses before transfers	64,832	3,333	68,165	2,613
	76,749	3,333	80,082	11,917
Closing revenue funds	76,749	3,333	80,082	11,917

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	76,749	3,333	80,082	11,917

The notes attached on pages 8 to 16 form an integral part of these accounts.

Refugease - Balance Sheet as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	8	14,466	-
Total fixed assets		<u>14,466</u>	<u>-</u>
Current assets			
Debtors	9	7,500	7,500
Cash at bank and in hand		74,493	13,055
Total current assets		<u>81,993</u>	<u>20,555</u>
Creditors: amounts falling due within one year	10	<u>(16,377)</u>	<u>(8,638)</u>
Net current assets		65,616	11,917
The total net assets of the charity		<u>80,082</u>	<u>11,917</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds		3,333	-
Unrestricted Funds			
Unrestricted Revenue Funds	12	76,749	11,917
		76,749	11,917
Designated Funds			
Total charity funds		<u>80,082</u>	<u>11,917</u>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Greg Holder

GREG HOLDER

Chair of Trustees

Approved by the board of trustees on: 27/10/2023

The notes attached on pages 8 to 16 form an integral part of these accounts.

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Cash Flow Statement for the year ended 31 December 2022

		2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>80,897</u>	<u>1,904</u>
Cash flows from investing activities			
Interest received		8,241	263
Dividends received		-	-
Other investment income, including rents from investments		-	-
Proceeds from sale of property, plant and equipment		-	-
Proceeds from sale of intangible assets		-	-
Proceeds of sale of defined pension scheme assets		-	-
Proceeds from sales of investments		-	-
Purchase of property, plant and equipment		(27,700)	-
Purchase of intangible fixed assets		-	-
Purchase of Heritage assets		-	-
Purchase of investments		-	-
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>61,438</u>	<u>2,167</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 December 2021		61,438	2,167
Cash and cash equivalents at 1 January 2022		13,055	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 December		<u>74,493</u>	<u>2,167</u>

Refugease

Cash Flow Statement for the year ended 31 December 2022 continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	68,165	2,613
Adjustments for :-		
Depreciation charges	13,234	-
Dividends, interest and rents from investments	(8,241)	(263)
Decrease in debtors	-	(6,478)
Increase in creditors, excluding loans	7,739	6,032
Net cash provided by operating activities	A 80,897	1,904
Analysis of cash and cash equivalents		
	2022	2021
	£	£
Cash in hand at for the year ended 31 December 2021	74,493	13,055
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	74,493	13,055

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	13,055	61,438	74,493
Total	13,055	61,438	61,438

Refugease

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value of donations and grants provided to the charity.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

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Notes to the Accounts for the year ended 31 December 2022

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Refugease

Notes to the Accounts for the year ended 31 December 2022

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Motor vehicles	33.33 % straight line
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Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Refugease

Notes to the Accounts for the year ended 31 December 2022

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications on the charity of financial instruments.

5 Staff costs and emoluments

<i>Salary costs</i>	2022	2021
	£	£
Gross Salaries	215,520	78,657
Employer's National Insurance for all staff	12,434	7,993
Employer's contribution to defined benefit pension schemes	3,781	1,913
Total salaries, wages and related costs	231,735	88,563

<i>Numbers of full time employees or full time equivalents</i>	2022	2021
The average number of total staff employed in the year was	21	2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

6 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	-	-	-	-
Additions	-	-	27,700	27,700
Transfers to fixed assets	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	-	-	27,700	27,700
Depreciation				
At 1 January 2022	-	-	-	-
Charge for the year	-	-	13,234	13,234
Write down of assets during the year	-	-	-	-
Reversals of previous depreciation during the year	-	-	-	-
Transfers and adjustments during the year	-	-	-	-
Charged on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 December 2022	-	-	13,234	13,234
Net book value				
At 31 December 2022	-	-	14,466	14,466
At 31 December 2021	-	-	-	-

Net book value of assets included above which were funded by restricted funds and where the charity is required under the terms of the gift to hold the asset on an ongoing basis.

	2022	2021
	£	£
Total of assets funded by restricted funds	3,333	-

Refugease

Notes to the Accounts for the year ended 31 December 2022

9 Debtors

	2022	2021
	£	£
Other debtors	7,500	7,500

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,500	1,350
PAYE, NIC VAT and other taxes	13,863	6,671
Other creditors	1,013	617
	16,376	8,638

11 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	11,133	-	3,333	14,466
Current Assets	81,993	-	-	81,993
Current Liabilities	(16,377)	-	-	(16,377)
	76,749	-	3,333	80,082

At 1 January 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	20,555	-	-	20,555
Current Liabilities	(8,638)	-	-	(8,638)
	11,917	-	-	11,917

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	£	£	£
	See Note 13			
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	11,917	64,832	-	76,749
Total unrestricted and designated funds	11,917	64,832	-	76,749
Anderson Partners	-	3,333	-	3,333
Valerie Palmer	-	-	-	-
Total restricted funds	-	3,333	-	3,333
Total charity funds	11,917	68,165	-	80,082

Refugease

Notes to the Accounts for the year ended 31 December 2022

13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	743,440	(678,608)	-	64,832
Restricted funds:-				
Anderson Partners	5,000	(1,667)	-	3,333
Valerie Palmer	100	(100)	-	-
	748,540	(680,375)	-	68,165

14 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Anderson Partners

A contribution towards the purchase of a van

Valerie Palmer

A donation towards Ukraine evacuations

15 Ultimate controlling party

The charity is under the control of its legal members.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

16 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Refunds from HMRC on gift aided donations	26,562	-	26,562	520
Donations including aid shop	360,883	-	360,883	42,131
Total donations and gifts from individuals	387,445	-	387,445	42,651
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies				
Grants	-	5,100	5,100	32,478
Total public sector revenue grants	-	5,100	5,100	32,478
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	387,445	5,100	392,545	75,129

17 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Trading activities to raise funds for the charity	347,754	-	347,754	174,605
Total from other activities A3	347,754	-	347,754	174,605

18 Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable	8,241	-	8,241	263
Total investment income A4	8,241	-	8,241	263

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

19 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2022	2022	2022	2021
		£	£	£	£
Gross wages and salaries - charitable activities		52,304	-	52,304	5,324
Marketing and advertising of charitable services		-	-	-	518
Aid logistics		20,164	-	20,164	7,676
Aid expenditure		158,466	100	158,566	24,975
Jordan running costs		33,829	-	33,829	21,451
Professional fees		2,391	-	2,391	4,028
Refugee employment		18,640	-	18,640	25,919
Other		3,104	-	3,104	248
Total direct spending	B2a	297,566	100	297,666	90,139

20 Other Expenditure - Governance costs

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2022	2022	2022	2021
		£	£	£	£
Independent Examiner's fees		1,500	-	1,500	1,350
Total Governance costs		1,500	-	1,500	1,350

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
		2021	2021	2021
		£	£	£
Independent Examiner's fees		1,350	-	1,350
Total Governance costs		1,350	-	1,350

21 Total Charitable expenditure

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	297,566	100	297,666	90,139
Total charitable trading costs	B2b	-	-	-	-
Total grantmaking costs	B2c	-	-	-	-
Total support costs	B2d	11,567	1,667	13,234	-
Total Governance costs	B2e	1,500	-	1,500	1,350
Total charitable expenditure	B2	310,633	1,767	312,400	91,489

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2021	2021	2021
		£	£	£
Total direct spending	B2a	90,139	-	90,139
Total Governance costs	B2e	1,350	-	1,350
Total charitable expenditure	B2	91,489	-	91,489

22 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Gross wages and salaries - fundraising activities		171,200	-	171,200	67,318
Premises costs		100,084	-	100,084	18,875
Professional fees		47,878	-	47,878	48,903
Logistics		30,862	-	30,862	13,297
Other shop costs		13,534	-	13,534	2,990
Total fundraising costs	B1	367,975	-	367,975	155,895

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
<i>Prior Year</i>		2021	2021	2021
		£	£	£
Marketing & advertising of fundraising		4,512	-	4,512
Gross wages and salaries - fundraising activities		67,318	-	67,318
Premises costs		18,875	-	18,875
Professional fees		48,903	-	48,903
Logistics		13,297	-	13,297
Other shop costs		2,990	-	2,990
Total fundraising costs	B1	155,895	-	155,895