

REFUGEASE

CHARITY REGISTERED NO. 1175022

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**



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
Mark Lukas
Raisa Desypri
Jon Traquair
Lorna Furminger

ACCOUNTANT

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.

OBJECTIVES AND ACTIVITIES

Refugease's activities are divided into three main mission areas: Frontline Evacuations, Humanitarian Aid, and Self-Reliance. In 2023, the organisation had a total turnover of £428,122k (42.8% decrease from £748,540k in 2022).

The charity continued to refine its distinctive approach (of reacting without delay in areas where refugees are least likely to be tended to by other organisations), by focusing not only on delivering emergency humanitarian aid to refugees in transit across Europe and the Middle East through purchases made via their online "Aid Shop," but also on evacuating the most vulnerable individuals - those unable to escape on their own due to illness, disability, or age - from high-risk conflict zones like in Eastern Ukraine.

In addition, the team expanded their efforts to include first-response disaster relief for the Turkey-Syria earthquake, arriving on the ground within days to carry out search and rescue missions, while also building shelters and distributing essential survival supplies such as food, bedding, medical kits, and water. The organisation expanded its efforts to support refugees in Ouistreham, France, mainly focusing on baby supplies such as nappies, as the number of women and children increased exponentially. Refugease also began its hydroponic farming efforts by creating prototype systems in Hungary, and testing ready-made systems on the island of Samos, Greece. Refugees are most often given carb-dense meals in camps, with their diets lacking in fresh fruit and vegetables, so the need to provide regenerative low-cost fresh food that also empowers refugees to be in control of their diet was identified. In October, Refugease started emergency fundraising efforts via their *Aid Shop* to support humanitarian aid response in Gaza, and began searching for distribution partners.

In 2023, Refugease once again assured donors that their contributions directly support refugees, with a total of £180,559 raised through the *Aid Shop*, individual donations, fundraisers and corporate donors - and £242,658.96 spent on charitable activities, ensuring 100% of donated funds are spent on the charity's causes.

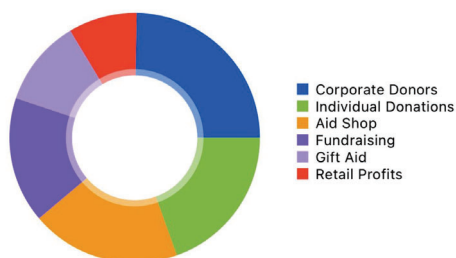
2023 was a particularly challenging year for the charity shops, which only contributed £17,837 net profit. Refugease used 2022 reserves to maintain its charitable activity while a recovery plan was implemented, which began to take effect in the final quarter of 2023 (making necessary cuts and investing in stable retail locations), and continues into 2024. With the changes in place, 45% profit margins are forecasted for mid-2025.

With another year of rising costs across nearly every aspect of the organisation's expenses - notably in shops' utility bills, fuel and logistics, wages, National Insurance contributions and with the organisation suffering the theft of their van (insurance didn't cover all the loss) - diversifying income streams has become more essential than ever to ensure the long-term sustainability of its operations.

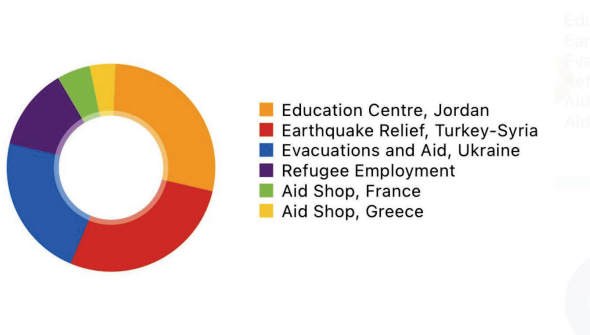
As in 2022, many donors (individual, corporate, and the charity's *Vintage Emporium* retail outlet customers), were driven by the ongoing refugee crisis in Ukraine, while this year, a significant portion were also moved by the devastation caused by the Turkey-Syria earthquake, and the plight of the Gazan population.

Refugease's frontline evacuation missions, and response to the Turkey-Syria earthquake, garnered attention from global media outlets, as well as numerous regional television, newspaper, and radio channels.

Income Sources



Charitable Expenditure



1. Frontline Evacuations:

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

The charity is dedicated to saving lives in areas rarely reached by any other NGOs. Since the conflict in Ukraine's Donbas region intensified in February 2022, Refugease's team of *Relief Runners* has tirelessly provided skilled personnel, including trilingual translators, along with specialised equipment and vehicles to perform regular frontline evacuations and emergency aid deliveries. A rigorous hiring process ensures that all *Relief Runners* are carefully vetted for suitability, commitment, and relevant experience to carry out these critical, life-saving missions.

Refugease's focus is on rescuing the most vulnerable individuals - those unable to escape on their own from isolated and hard-to-access areas in Eastern Ukraine. The team has worked diligently to bring people to safety, configuring evacuation vehicles to meet the unique needs of evacuees, who are often transported on stretchers or in wheelchairs due to illness, age, disability, or blindness. Many evacuations involve challenging settings such as high-rise buildings, remote villages, or farmland without road access; Refugease became the go-to organisation on the ground for such specialised missions among local NGOs and coordination networks receiving evacuation requests.

In 2023, the demand for evacuations decreased, while the need for emergency humanitarian aid deliveries grew, and our efforts adapted accordingly. Refugease's *Relief Runners* were able to evacuate approximately 288 vulnerable individuals from conflict zones in 2023.



Photos: 1. Brian, Refugease Relief Runner Volunteer, Eastern Ukraine, 2023 | 2. Example of how the Aid Shop is marketed to facilitate evacuations, in this case by making fuel directly available for donors to purchase | 3. Example screenshot of map from liveua.com helping the team monitor where evacuations are most likely needed.

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 remained fully shifted from its original model of collecting and shipping donated aid items in containers, to now delivering humanitarian aid through its 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 where their money is going. The online orders are collated, then funds and shopping lists are sent to partners or volunteers on the ground in the areas affected. 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.

UKRAINE	GREECE	TURKIYE	FRANCE
			
Fuel for Rescue Van £25.00	Bus Tickets £4.00	Family Food Parcel £39.00	Sleeping Bag £16.00
Quantity: <input type="text" value="1"/>	Quantity: <input type="text" value="1"/>	Quantity: <input type="text" value="1"/>	Quantity: <input type="text" value="1"/>
Add To Cart	Add To Cart	Add To Cart	Add To Cart

Examples of most needed survival items available for purchase per country in the Aid Shop, refugease.org

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.

The online *Aid Shop* generated a total income of **£38,223** in 2023. This achievement was driven by the charity's strong social media presence and targeted email campaigns, all of which inspired significant support and compassion.

Turkey-Syria Earthquake Aid Shop deliveries



Earthquake Relief, Antakya & Samandağ, Turkey: February 2023

Ukraine Aid Shop deliveries



Aid deliveries, Eastern Ukraine: 2023

France & Greece Aid Shop Deliveries



Aid deliveries, Ouistreham, France & Samos, Greece: 2023

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, Za'atari

Refugease has continued to be the sole regular funder for the Za'atari Education Centre in Jordan, near the Syrian border, allowing the school to keep its enrollment to 125 Syrian refugee and low-income Jordanian children, aged four to fifteen. With approval from the Jordanian government, the partnership now provides regular English lessons in addition to the state-mandated curriculum of Arabic and Mathematics.



Refugee Employment - UK & Abroad

In 2023, Refugease continued to fund the salaries of refugee teachers at the Education Centre in Jordan and employed refugees in its UK retail workforce.



Teacher, Refugease-funded Zaa 'tari Education centre, January 2023 | Ala, Retail Manager, UK

Hydroponic Farming Systems

Refugease also began its hydroponic farming efforts by creating prototype systems in Hungary, and successfully piloting ready-made systems on the island of Samos, Greece.



ACHIEVEMENTS AND PERFORMANCE

2023 was a financially challenging year. As the year progressed, the Trustees realised that the reduction in charitable donations meant commitments made in 2022 including additional staffing were unsustainable and significant cost-reduction actions were required. These included voluntary redundancy, closing unfilled vacancies, renegotiating various contractual commitments, streamlining aid operations, including cutting funding for some projects, stabilising the physical shops business and locations, and making some changes to financial administrative processes. The team started making changes in 2023, for which the charity is already seeing positive effects; Trustees are ensuring changes are continuing to be made throughout 2024, closely monitoring swift progress as we move forward.

Overall 2023 has been a successful year for the charity (despite a notable decrease in income from 2022, which is largely due to a sharp decrease in press coverage for the escalating conflict in Ukraine).

*Total turnover of £428,122k (42.8% decrease from £748,540k in 2022)

*Total income for the *Aid Shop* in 2022 - £38,223 (72% decrease from 2022's total of £136,885)

*Profits from *Vintage Emporium* charity shops in 2022 totalled £17,591 (turnover - £246k). Profit margins were much lower than anticipated this year, due to moving pop-up sites more frequently than planned, and soaring energy costs. More efforts have since been made to stabilise the locations of the retail outlets in order to achieve 40% profit per store by 2025.

*288 civilians unable to flee themselves due to sickness, age or immobility evacuated from frontline locations in Eastern Ukraine.

*Refugease staff and volunteers came together to provide first-response disaster relief efforts for the Turkey-Syria earthquake, arriving on the ground within two days to carry out search and rescue missions, while also building shelters and distributing essential survival supplies such as food, bedding, medical kits, and water, from purchases in the *Aid Shop*. To avoid swift resales of donated semi-permanent tents, the team ensured shelter was built only for those most in need, by only responding to those found already sleeping without sufficient shelter.

*Refugease started emergency fundraising efforts to support humanitarian aid response in Gaza, and began searching for distribution partners.

*The organisation expanded its efforts to supporting refugees in Ouistreham, France, mainly focusing on baby supplies such as nappies

*Refugease also began its hydroponic farming efforts by creating prototype systems in Hungary, and successfully testing ready-made systems on the island of Samos, Greece.

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

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

*Refugease has continued to enhance and update its processes, accounting practices, policies, health and safety protocols, security measures, and technological infrastructure.

The organisation's primary mission remains focused on preventing and alleviating poverty and hardship for those who are internally displaced or fleeing their countries due to war, persecution, or economic hardship.

Refugease also provides emergency transport and essential survival aid, including food, shelter, clothing, and basic medical supplies.

FINANCIAL REVIEW

The attached financial statements show the current state of the finances, which the Trustees considers to be acceptable. Total incoming resources were £428,122 and total outgoing payments amounted to £536,533, the net deficit for the year was £28,328. Restricted funds carried forward amounted to £1,666.

The Trustees have identified that the charity is insolvent at the balance sheet date as well as at the date of signing this report. They are confident that the recovery plan in place is sufficient to return the charity to a solvent position. The Trustees would like to draw your attention to the going concern note included under the policies relating to the production of the accounts in the notes.

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;
 - 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
Chair of Trustees, Refugease

Date: 31/10/2024

Refugease

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 38 for the year ended 31 December 2023 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 21.

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

As described on page 8, 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.

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.

Refugease

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 December 2023 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Certified Accountant;

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

James Wheelan - Independent Examiner

Chartered Certified Accountant

Minshull House
67 Wellington Road North
Stockport
Cheshire
SK4 2LP

This report was signed on 31 October 2024

Refugease - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	174,647	6,000	180,647	392,546
Other trading activities	A3	247,355	-	247,355	347,754
Investments	A4	120	-	120	8,241
Total income	A	422,122	6,000	428,122	748,541
Expenditure on:					
Raising funds	B1	289,230	-	289,230	367,975
Charitable activities	B2	238,636	7,667	246,303	312,400
Other	B3	1,000	-	1,000	-
Total expenditure	B	528,866	7,667	536,533	680,375
Net income for the year		(106,744)	(1,667)	(108,411)	68,166
Net income after transfers	A-B-C	(106,744)	(1,667)	(108,411)	68,166
Net movement in funds		(106,744)	(1,667)	(108,411)	68,166
Reconciliation of funds:-					
	E				
Total funds brought forward		76,750	3,333	80,083	11,917
Total funds carried forward		(29,994)	1,666	(28,328)	80,083

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 21 to 38 form an integral part of these accounts.

Refugease - Statement of Financial Activities for the year ended 31 December 2023

Refugease - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	387,446	5,100	392,546
Charitable activities	A2	-	-	-
Other trading activities	A3	347,754	-	347,754
Investments	A4	8,241	-	8,241
Other	A5	-	-	-
Total income	A	743,441	5,100	748,541
Expenditure on:				
Raising funds	B1	367,975	-	367,975
Charitable activities	B2	310,633	1,767	312,400
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	678,608	1,767	680,375
Net gains on investments	B4	-	-	-
Net income for the year		64,833	3,333	68,166
Transfers between funds	C	-	-	-
Net income after transfers		64,833	3,333	68,166
Net movement in funds		64,833	3,333	68,166
Reconciliation of funds:-	E			
Total funds brought forward		11,917	-	11,917
Total funds carried forward		76,750	3,333	80,083

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

Refugease - Statement of Financial Activities for the year ended 31 December 2023

The notes attached on pages 21 to 38 form an integral part of these accounts.

Statement of Total Recognised Gains and Losses for the year ended 31 December 2023

	2023 £	2022 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(107,411)	68,166
Realised gains/(losses) on the disposal of tangible fixed assets	(1,000)	-
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>(108,411)</u>	<u>68,166</u>
Net Movement in funds before taxation	<u>(108,411)</u>	<u>68,166</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>(108,411)</u>	<u>68,166</u>

The notes attached on pages 21 to 38 form an integral part of these accounts.

Refugease - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(108,411)	68,166
Resources applied on functional fixed assets	7,855	(27,700)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(100,556)</u>	<u>40,466</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 21 to 38 form an integral part of these accounts.

Refugease - Statement of Financial Activities for the year ended 31 December 2023

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	76,750	3,333	80,083	11,917
Recognised gains and losses before transfers	(106,744)	(1,667)	(108,411)	68,166
	(29,994)	1,666	(28,328)	80,083
Closing revenue funds	(29,994)	1,666	(28,328)	80,083

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	(29,994)	1,666	(28,328)	80,083

The notes attached on pages 21 to 38 form an integral part of these accounts.

Refugease - Balance Sheet as at 31 December 2023

	SORP			2023	2022
	Note	Ref		£	£
Fixed assets		A			
Tangible assets	10	A2		7,663	14,466
Current assets		B			
Debtors	12	B2	21,707	7,500	
Cash at bank and in hand		B4	8,530	74,493	
Total current assets			30,237	81,993	
Creditors: amounts falling due within one year	13	C1	(66,228)	(16,376)	
Net current assets				(35,991)	65,617
The total net assets of the charity				(28,328)	80,083

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

Restricted funds					
Restricted Revenue Funds	20	D2	1,666	3,333	
				1,666	3,333
Unrestricted Funds					
Unrestricted Revenue Funds	20	D3	(29,994)	76,750	
				(29,994)	76,750
Designated Funds					
Total charity funds				(28,328)	80,083

Refugease - Balance Sheet as at 31 December 2023

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 11.

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

Trustee

Approved by the board of trustees on 31 October 2024

The notes attached on pages 21 to 38 form an integral part of these accounts.

Refugease

Cash Flow Statement for the year ended 31 December 2023

		2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>(63,938)</u>	<u>80,898</u>
Cash flows from investing activities			
Interest received		120	8,241
Purchase of property, plant and equipment		(2,145)	(27,700)
Net cash provided by investing activities	B	<u>(2,025)</u>	<u>(19,459)</u>
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>(65,963)</u>	<u>61,439</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 December 2023		(65,963)	61,439
Cash and cash equivalents at 1 January 2023		74,493	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>8,530</u>	<u>74,494</u>

Refugease

Cash Flow Statement for the year ended 31 December 2023

Refugease

Cash Flow Statement for the year ended 31 December 2023 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(108,411)	68,166
Adjustments for :-		
Depreciation charges	7,948	13,234
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(120)	(8,241)
Loss on the sale of Fixed and Intangible Assets	1,000	-
Decrease in debtors	(14,207)	-
Increase in creditors, excluding loans	49,852	7,739
Net cash provided by operating activities	A (63,938)	80,898

Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand at for the year ended 31 December 2023	8,530	74,493
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	8,530	74,493

Refugease

Cash Flow Statement for the year ended 31 December 2023 - Continued

Analysis of change in net debt

	At start of year	Cash Flows and	At end of year
Cash	74,493	(65,963)	8,530
Total	74,493	(65,963)	8,530

Refugease

Cash Flow Statement for the year ended 31 December 2023

Refugease

Notes to the Accounts for the year ended 31 December 2023

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. The Trustees identify that the charity is insolvent at the balance sheet date and the date of signing but are confident that the recovery plan in place will be sufficient to bring the charity back into a solvent position. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2025, 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 other material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Refugease

Notes to the Accounts for the year ended 31 December 2023

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

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.

Dividends are accrued when the shareholder's right to receive payment is established.

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.

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.

Refugease

Notes to the Accounts for the year ended 31 December 2023

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.

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.

Refugease

Notes to the Accounts for the year ended 31 December 2023

Policies relating to expenditure on goods and services provided to the charity.

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

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.

Plant and machinery	33.33 % straight line
Motor vehicles	33.33 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Refugease

Notes to the Accounts for the year ended 31 December 2023

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from 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), such departure is justified on the basis that it is in order to comply with the SORP.

Refugease

Notes to the Accounts for the year ended 31 December 2023

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.

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 financial instruments.

Refugease

Notes to the Accounts for the year ended 31 December 2023

5 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	7,948	13,234
Pension costs	4,920	3,781

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

7 Staff costs and emoluments

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	266,089	215,520
Employer's National Insurance for all staff	15,289	12,434
Employer's contribution to defined benefit pension schemes	4,920	3,781
Total salaries, wages and related costs	286,298	231,735

<i>Numbers of full time employees or full time equivalents</i>	2023	2022
The average number of total staff employed in the year was	19	21

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.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Key management personnel consists of 2 staff

The remuneration in the year was	73,460	79,521
Pension contributions paid by the employer	1,863	1,881
Total remuneration package included in total salaries above	75,323	81,402

8 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.

9 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.

Refugease

Notes to the Accounts for the year ended 31 December 2023

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	-	-	27,700	27,700
Additions	-	2,145	-	2,145
Disposals	-	-	(9,000)	(9,000)
At 31 December 2023	-	2,145	18,700	20,845
Depreciation				
At 1 January 2023	-	-	13,234	13,234
Charge for the year	-	715	7,233	7,948
On disposals	-	-	(8,000)	(8,000)
At 31 December 2023	-	715	12,467	13,182
Net book value				
At 31 December 2023	-	1,430	6,233	7,663
At 31 December 2022	-	-	14,466	14,466

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
Additions	-	-	27,700	27,700
31 December 2022	-	-	27,700	27,700
Depreciation				
Charge for the year	-	-	13,233	13,233
31 December 2022	-	-	13,233	13,233
Net book value				
31 December 2022	-	-	14,467	14,467

Refugease

Notes to the Accounts for the year ended 31 December 2023

12 Debtors

	2023	2022
	£	£
Trade debtors	17,523	-
Other debtors	4,184	7,500
	21,707	7,500

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,786	-
Accruals	16,494	1,500
PAYE, NIC VAT and other taxes	43,537	13,863
Other creditors	1,411	1,013
	66,228	16,376

18 Income and Expenditure account summary

	2023	2022
	£	£
At 1 January 2023	80,083	11,917
Surplus after tax for the year	(108,411)	68,166
At 31 December 2023	(28,328)	80,083

Refugease

Notes to the Accounts for the year ended 31 December 2023

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

At 31 December 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	7,663	-	-	7,663
Current Assets	28,571		1,666	30,237
Current Liabilities	(66,228)	-	-	(66,228)
	(29,994)	-	1,666	(28,328)
At 1 January 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	14,466	-	-	14,466
Current Assets	78,660	-	3,333	81,993
Current Liabilities	(16,376)	-	-	(16,376)
	76,750	-	3,333	80,083

Refugease

Notes to the Accounts for the year ended 31 December 2023

20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 21 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	76,750	(106,744)	-	(29,994)
Total unrestricted and designated funds	76,750	(106,744)	-	(29,994)
Restricted funds:-				
Anderson Partners	3,333	(1,667)	-	1,666
Total restricted funds	3,333	(1,667)	-	1,666
Total charity funds	80,083	(108,411)	-	(28,328)

21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	422,122	(528,866)	-	(106,744)
Restricted funds:-				
Children Salon earthquake relief	6,000	(6,000)	-	-
Anderson Partners	-	(1,667)	-	(1,667)
	428,122	(536,533)	-	(108,411)

Refugease

Notes to the Accounts for the year ended 31 December 2023

22 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.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Children Salon earthquake relief	Earthquake releif
Anderson Partners	A contribution towards the purchase of a van

23 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 2023 as required by the SORP 2015

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

24 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts from individuals				
Refunds from HMRC on gift aided donations	22,287	-	22,287	26,562
Donations including aid shop	152,360	6,000	158,360	360,884
Total donations and gifts from individuals	174,647	6,000	180,647	387,446

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revenue grants from government and public bodies				
Grants	-	-	-	5,100
Total public sector revenue grants	-	-	-	5,100

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Prior Year	-	5,100	5,100

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	174,647	6,000	180,647	392,546
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All the donations and gifts in the prior year were unrestricted.

Prior year

	Unrestricted Funds	Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Total Donations, Grants and Legacies	387,446	5,100	392,546

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

25 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Trading activities to raise funds for the charity		247,355	-	247,355	347,754
Total from other activities	A3	247,355	-	247,355	347,754

26 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Bank Interest Receivable		120	-	120	8,241
Total investment income	A4	120	-	120	8,241

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

27 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Gross wages and salaries - charitable activities		126,557	-	126,557	52,304
Travel and Subsistence - Charitable Activities		2,121	-	2,121	3,788
Aid logistics		-	-	-	20,164
Aid expenditure		88,463	6,000	94,463	158,566
Jordan running costs		-	-	-	33,829
Professional fees		3,159	-	3,159	2,391
Refugee employment		-	-	-	18,640
Other		4,728	-	4,728	3,104
Technology and communications		5,827	-	5,827	3,236
Repairs and maintenance		-	-	-	1,644
Total direct spending	B2a	230,855	6,000	236,855	297,666
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022	2022	2022	
		£	£	£	
Aid expenditure		158,466	100	158,566	
Total direct spending	B2a	297,566	100	297,666	

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

28 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Financial costs				
Depreciation & Amortisation in total for	6,281	1,667	7,948	13,234
Support costs before reallocation	6,281	1,667	7,948	13,234
Total support costs - Current Year	6,281	1,667	7,948	13,234
				-
				-
				-
<i>Prior Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds	
	2023	2023	2022	
	£	£	£	
Financial costs				
Depreciation & Amortisation in total for	11,567	1,667	13,234	
Support costs before reallocation	11,567	1,667	13,234	
Total support costs - Prior Year	11,567	1,667	13,234	

29 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	1,500	-	1,500	1,500
Total Governance costs	1,500	-	1,500	1,500

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

30 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	230,855	6,000	236,855	297,666
Total support costs	B2d	6,281	1,667	7,948	13,234
Total Governance costs	B2e	1,500	-	1,500	1,500
Total charitable expenditure	B2	238,636	7,667	246,303	312,400

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022	2022	2022	
		£	£	£	
Total direct spending	B2a	297,566	100	297,666	
Total support costs	B2d	11,567	1,667	13,234	
Total Governance costs	B2e	1,500	-	1,500	
Total charitable expenditure	B2	310,633	1,767	312,400	

31 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Marketing & advertising of fundraising		2,922	-	2,922	4,417
Gross wages and salaries - fundraising activities		159,741	-	159,741	171,200
Premises costs		77,472	-	77,472	100,084
Professional fees		21,579	-	21,579	47,878
Logistics		19,574	-	19,574	30,862
Other shop costs		7,942	-	7,942	13,534
Total fundraising costs	B1	289,230	-	289,230	367,975

All the expenditure in the prior year was unrestricted.

32 Gains and losses on fixed asset disposals and summary of impairments

Realised losses on disposals of tangible fixed assets held for the charity's own use		1,000	-	1,000	-
Total losses	B3	1,000	-	1,000	-

33 Total of other expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total other expenses and costs		1,000	-	1,000	-
Total other expenditure	B3	1,000	-	1,000	-

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015