

REFUGEASE

CHARITY REGISTERED NO. 1175022

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**



REFERENCE & ADMINISTRATIVE INFO

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

The principal office of the Charity is:

Refugease HQ
69 St John's Road
Tunbridge Wells
Kent
TN4 9TT

The Trustees of the charity are:

Gregory Holder
Mark Lukas
Raisa Desypri
Jon Traquair
Lorna Furminger

INDEPENDENT EXAMINER

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

STRUCTURE, GOVERNANCE & 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 the Charity's constitution.

OBJECTIVES & ACTIVITIES

Refugease's activities are divided into three main mission areas: Frontline Evacuations, Humanitarian Aid, and Self-Reliance. In 2024, the organisation had a total turnover of £302,506 (29% decrease from £428,122 in 2023).

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 delivering emergency humanitarian aid to refugees in transit across Europe and the Middle East through purchases made via their online "Aid Shop".

In addition, the team expanded their efforts to include delivering emergency aid in the Gaza Strip. The situation on the ground has been highly precarious, and identifying reliable partners was challenging. However, this played directly to Refugease's core strengths: connectivity, trust, and an established global network. The mission team is now working with a group of flexible, accountable, and fearless grassroots NGOs. One of Refugease's trustees met these partners in person in Gaza, allowing us to verify their accountability first-hand, beyond standard vetting procedures. We're proud to say that, through these partnerships, Refugease has been able to deliver aid to people in Gaza when many others could not: once again fulfilling our mission to reach those who would otherwise be left without help, despite immense logistical and operational hurdles.

The organisation continued supporting refugees in Ouistreham, France, via the *Aid Shop*, and support for refugees on Samos, Greece, by fundraising for bus tickets (all via *Aid Shop* sales) that enabled the camp's residents to travel to the "Free Market" in the town. This initiative provides a dignified, transaction-free shopping experience, allowing refugees to choose the clothes and food items most needed for their families. Life in the camps often means meals that are heavily carb-based, with little access to fresh fruit and vegetables. To bridge this gap, Refugease is prioritising affordable, regenerative sources of fresh food - empowering refugees to take greater control of their diets and wellbeing. This is being explored both through the *Aid Shop* model and through harvests from our hydroponic farming initiatives.



Unlike in 2023, when donor support was driven primarily by the urgent needs of people fleeing Ukraine, in 2024 contributions from individuals, corporate partners, and customers of our *Vintage Emporium* outlets were motivated by two key appeals: the charity's own campaign to stabilise its operations, and the urgent need for humanitarian aid by people in the Gaza Strip.

In 2024, Refugease once again assured donors that their contributions directly support refugees, with a total of £85,732 (£180,559 in 2023), raised through the *Aid Shop*, individual donations, fundraisers and corporate donors.

A total of £112,593 was spent on charitable activities, ensuring the charity's promise that 100% of donated funds are spent on charitable causes.

2024 was a much improved year for the charity's retail outlets, which contributed £16,521 net profit. This is a 7% decrease when compared with 2023. The organisation's recovery plan, involving necessary cost reductions and investment in stable long-term retail locations (maturing from their former pop-up only model) was well under way throughout 2024, positioning the organisation for stronger growth. With these changes in place, profit margins of 21% are forecasted for mid-2025.

External sources brought personal challenges for the organisation's Managing Director, including disruption linked to her public role and the visibility of Refugease. These circumstances placed extraordinary pressure on leadership capacity. Nevertheless, through resilience and the unwavering commitment of our team, partners, and supporters, Refugease continued to stabilise and uphold its mission.

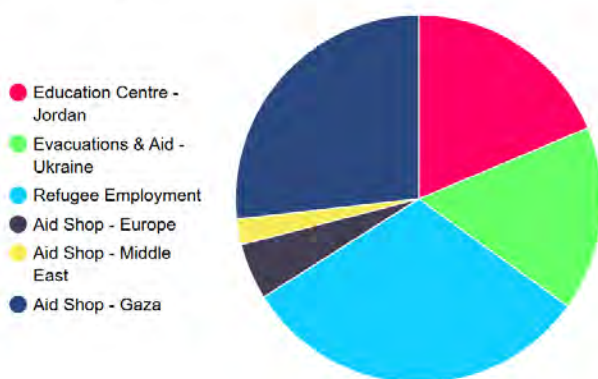
Due to these pressures, it became particularly challenging to overcome inevitable donor fatigue as a result of cost-of-living increases, so, with much success, a public appeal was launched to 'save' the organisation.

The organisation has thankfully stabilised significantly since its public plea for support. Internal compliance and bookkeeping practices have been strengthened, and retail shop locations are now being made more secure through investment in long-term leases, balancing this with the continuation of our pop-up shop model, which remains active but is no longer solely relied upon.

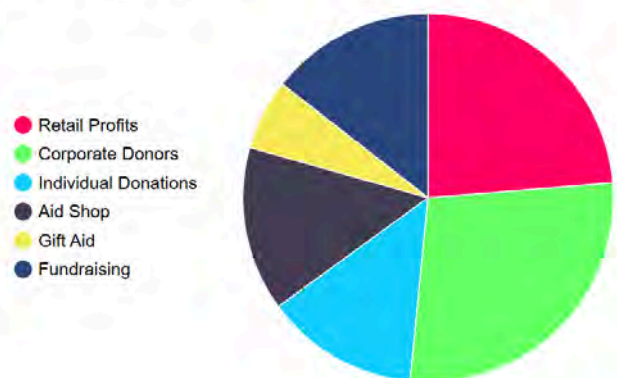


With another year of sustained increases in costs across nearly every aspect of the organisation's operations, much as in 2023, notably in shop utility bills, fuel and logistics, wages, and National Insurance contributions - diversifying income streams has become more essential than ever to ensure long-term sustainability. The Managing Director voluntarily and proactively reduced hours to a part-time role, which allowed her more time to spend voluntarily to minimise the disruption caused from external sources linked to her position, and to enable further strategic adjustments. Alongside this, a range of cost-cutting measures have been implemented to ensure the organisation carries itself through the next 24 months and emerges in a stronger, more resilient position.

Charitable Expenditure 2024



Income Sources 2024



CAMPAIGN

The Unsafest Journey – Awareness & Fundraising Campaign

Refugease partnered with creative agency HAVAS London on the award-winning, pro bono campaign *The Unsafest Journey*, an immersive awareness initiative shown across the London Underground, cinemas, and national newspapers. Displayed on escalator screens, it gave commuters the chilling sense of making the Channel crossing themselves, urging them to donate the cost of their daily journey (£2.80) to help refugees avoid such dangers. While Refugease welcomes refugees wherever they are, the campaign underscored that the safest, most effective help is provided close to conflict, reducing forced migration. The campaign achieved 4th place in *Campaign Magazine's* Top 10 Creative Campaigns for its innovation and emotional impact:

“UK-based charity Refugease brought home the grim reality of migrant Channel crossings with this chilling image of a child's shoe floating downwards in a cold sea. With commuters in mind, copy that appears to drift downwards makes the plea: ‘Help refugees avoid this journey by donating the cost of yours.’”





Lifejacket mural tribute to migrants who died at sea



REFUGEASE

The mural on a sea wall is revealed as the tide goes out

Emily Coady-Stemp

BBC News, South East

FRONTLINE EVACUATIONS

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

In previous years, Refugease operated frontline evacuations, transporting the most vulnerable individuals to safety from active conflict zones. In 2024, the need for such evacuations in Eastern Ukraine reduced significantly, and our van was transferred to a trusted partner charity who continue this work with the vehicle, and use it to transport food. Refugease now supports their efforts by fundraising for fuel via the *Aid Shop*, while also providing hot meals in eastern regions, particularly in hospital settings.

Refugease remained connected to local NGOs and emergency service networks, ready to respond immediately should the need for evacuations rise again. The charity's focus is on those least able to flee without assistance - people with reduced mobility, the elderly, and families with children, based in hard-to-reach places such as high-rise flats or isolated farms. These operations require specialist vehicles, precise planning, and careful coordination.

Though fewer in number, these evacuations are highly deliberate and target those most often overlooked by other organisations. By prioritising cases others cannot reach, Refugease ensures that individuals otherwise left behind are brought to safety. We will continue to commit resources to these life-saving operations when the situation demands.

HUMANITARIAN AID

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

Refugease remains 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 platform on the Refugease website that enables supporters to purchase essential survival items for refugees in Ukraine, France, Greece, and the Middle East. This system converts donations into practical aid almost immediately, with local distributors purchasing items on the ground - often within minutes - ensuring a rapid and transparent emergency response.

By sourcing aid locally, the *Aid Shop* reduces haulage and customs costs, overcomes restrictions caused by Brexit and COVID, and strengthens local economies. It also allows Refugease to adjust items seasonally and respond flexibly to emerging needs. *See image below for examples of most needed survival items in Gaza from the *Aid Shop*, refugease.org

MOST NEEDED SURVIVAL ITEMS			
			
Bread \$4.00	Emergency Food Parcel £15.00	50 litres of water £4.00	5000 litres of water £290.00

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.

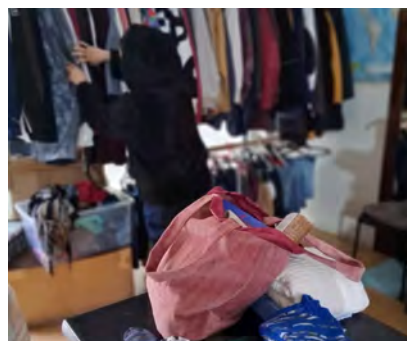
The online *Aid Shop* generated a total income of **£16,126** in 2024. This achievement was driven by the charity's strong social media presence and targeted email campaigns, all of which inspired significant support and compassion.



Gaza, Aid Shop deliveries



Greece Aid Shop Deliveries



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, Jordan

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 enrolment 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 2024, Refugease continued to fund the salaries of refugee teachers at the Education Centre in Jordan and employed refugees in its UK retail workforce.



ACHIEVEMENTS & PERFORMANCE

2024 was a year of stabilisation and recovery for Refugease. Following the financial challenges of 2023, the Trustees and management implemented a series of decisive measures to strengthen the organisation's foundations and ensure long-term sustainability. The reduction in overall income required continued prudence and adaptability, but many of the strategic adjustments made during 2023 began to yield positive results.

Throughout 2024, the charity focused on cost reduction, increased financial oversight, and the consolidation of its retail operations. The closure of the warehouse, sale of the charity van, and relocation to stable long-term shop premises formed part of this recovery plan. Administrative and bookkeeping processes were tightened, internal compliance and safeguarding procedures enhanced, and several operational efficiencies introduced.

The Managing Director voluntarily transitioned to a part-time contractual role during 2024, allowing for increased focus on governance, compliance, and strategic oversight, while also addressing ongoing external challenges associated with her public-facing position. The remaining hours required to constitute a full-time commitment are now contributed on a voluntary basis, demonstrating a continued and exceptional dedication to the charity's mission and stability. Despite these pressures, Refugease maintained its capacity to deliver humanitarian aid swiftly and effectively through the *Aid Shop* model and its network of verified grassroots partners.

By the end of 2024, the organisation had stabilised significantly. Trustees continue to monitor performance closely and are confident that Refugease is positioned for sustained growth and improved resilience into 2025.

- **Total turnover:** £299,922 (29% decrease from £428,122 in 2023).
Despite reduced income, Refugease successfully stabilised operations through cost-cutting, increased compliance, and strategic restructuring of its retail model.
- **Income via donations:** £85,732 raised through *Aid Shop* sales, individual donations, fundraisers, and corporate partners (2023: £180,559).
- - £112,593 spent on charitable activities (2023: £242,659).
 - 100% of donated funds directed to charitable causes.
- ***Aid Shop* system:**
 - Delivered emergency humanitarian aid to refugees in transit across Europe and the Middle East through local purchases made via the online *Aid Shop*.
 - Generated total income of £16,126 (2023: £38,223)
 - Continued expansion of the model for speed, agility, transparency, and local economic benefit.
- **New humanitarian partnerships:**
 - Expanded operations into **Gaza**, delivering emergency aid in an extremely precarious and volatile environment.
 - Partnered with trusted, flexible, and accountable grassroots NGOs; one trustee met partners in person to verify accountability beyond standard vetting procedures.
 - Successfully delivered aid when other organisations could not, reaching people otherwise left without help.
- **Ongoing humanitarian support:**
 - Continued assistance to refugees in **Ouistreham, France**, through *Aid Shop* purchases and direct delivery of baby supplies and essentials.
 - Maintained support to **refugees in Samos, Greece**, providing travel assistance through *Aid Shop*-funded bus tickets to the “Free Market” initiative, facilitating dignified access to clothing, food, and essential items for refugees while strengthening local economies.
- **Frontline evacuations:**
 - Evacuations from Eastern Ukraine significantly reduced as the conflict stabilised in certain regions - Refugease transferred its van to a trusted partner charity continuing food transport and humanitarian work.
 - Ongoing funding support provided for fuel and hot meal distributions in Eastern Ukraine hospitals.
 - Refugease remained on standby with networks expanding into Gaza, and emergency contacts ready to reactivate evacuation missions when needed.

- **Education and employment:**
 - Continued full funding of the **Za'atari Education Centre in Jordan**, supporting 125 refugee and low-income Jordanian children (up from 80).
 - Funded refugee teachers' salaries, school supplies, and equipment.
 - Provided paid employment opportunities for **6+ refugees** in the UK and abroad.
- **Retail operations:**
 - Charity's **Vintage Emporium** shops achieved a **£16,521 net profit** (7% decrease from 2023).
 - Retail recovery plan in progress-transitioning from short-term pop-ups to stable long-term locations.
- **Public awareness and fundraising:**
 - Launched successful "**Save Refugease**" public appeal to overcome donor fatigue and stabilise operations amid cost-of-living pressures.
 - Partnered with **HAVAS London** on award-winning "*The Unsafest Journey*" campaign, which achieved 4th place in *Campaign Magazine's Top 10 Creative Campaigns*.
- **Governance and resilience:**
 - Strengthened financial oversight, accounting, and health and safety practices, increasing transparency and internal compliance.
 - Managing Director reduced hours voluntarily to part-time to allow focus on stabilisation and security following disruption from external sources.
 - Cost-saving measures implemented to sustain operations over the next 24 months.
- **Mission impact:**
 - Continued fulfilling Refugease's core mission of reacting without delay in hard-to-reach areas and serving refugees least likely to receive help from larger organisations.
 - Reaffirmed commitment to frontline response, self-reliance, and long-term sustainability through innovation, transparency, efficiency, and compassion.

FINANCIAL REVIEW

The attached financial statements show the current state of the finances, which the Trustees consider to be acceptable. Total incoming resources were £302,506 and total outgoing payments amounted to £328,643, the net deficit for the year was £26,137. There were no restricted funds to carry forward at the end of 2024.

The balance sheet shows a negative reserves position as at the year-end and at the date of signing this report. The Trustees are confident that the recovery plan in place is sufficient to restore the charity to a positive reserves position in the near future. At the time of signing, the balance-sheet deficit had reduced to approximately £23,000.

The Trustees would like to draw your attention to the going concern note included under the accounting 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: 28/10/2025

Refugease

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 16 to 41 for the year ended 31 December 2024 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 2024 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 - Independent Examiner

Chartered Certified Accountant

Minshull House
67 Wellington Road North
Stockport
Cheshire
SK4 2LP

This report was signed on 28 October 2025

Refugease - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	73,332	12,400	85,732	180,647
Other trading activities	A3	214,190	-	214,190	247,355
Investments	A4	-	-	-	120
Other	A5	2,584	-	2,584	-
Total income	A	290,106	12,400	302,506	428,122
Expenditure on:					
Raising funds	B1	204,657	-	204,657	289,230
Charitable activities	B2	109,920	12,400	122,320	246,303
Other	B3	-	1,666	1,666	1,000
Total expenditure	B	314,577	14,066	328,643	536,533
Net income for the year		(24,471)	(1,666)	(26,137)	(108,411)
Net income after transfers	A-B-C	(24,471)	(1,666)	(26,137)	(108,411)
Net movement in funds		(24,471)	(1,666)	(26,137)	(108,411)
Reconciliation of funds:-					
Total funds brought forward		(29,994)	1,666	(28,328)	80,083
Total funds carried forward		(54,465)	-	(54,465)	(28,328)

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 24 to 41 form an integral part of these accounts.

Refugease - Statement of Financial Activities for the year ended 31 December 2024

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

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	174,647	6,000	180,647
Charitable activities	A2	-	-	-
Other trading activities	A3	247,355	-	247,355
Investments	A4	120	-	120
Other	A5	-	-	-
Total income	A	422,122	6,000	428,122
Expenditure on:				
Raising funds	B1	289,230	-	289,230
Charitable activities	B2	238,636	7,667	246,303
Other	B3	1,000	-	1,000
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	528,866	7,667	536,533
Net gains on investments	B4	-	-	-
Net income for the year		(106,744)	(1,667)	(108,411)
Transfers between funds	C	-	-	-
Net income after transfers		(106,744)	(1,667)	(108,411)
Net movement in funds		(106,744)	(1,667)	(108,411)
Reconciliation of funds:-	E			
Total funds brought forward		76,750	3,333	80,083
Total funds carried forward		(29,994)	1,666	(28,328)

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 2024

Statement of Total Recognised Gains and Losses for the year ended 31 December 2024

	2024 £	2023 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(27,055)	(108,411)
Realised gains/(losses) on the disposal of tangible fixed assets	918	(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>(26,137)</u>	<u>(109,411)</u>
Net Movement in funds before taxation	<u>(26,137)</u>	<u>(109,411)</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>(26,137)</u>	<u>(109,411)</u>

The notes attached on pages 24 to 41 form an integral part of these accounts.

Refugease - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(26,137)	(108,411)
Resources applied on functional fixed assets	2,242	(10,145)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(23,895)</u>	<u>(118,556)</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 24 to 41 form an integral part of these accounts.

Refugease - Statement of Financial Activities for the year ended 31 December 2024

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	(29,994)	1,666	(28,328)	80,083
Recognised gains and losses before transfers	(24,471)	(1,666)	(26,137)	(108,411)
	(54,465)	-	(54,465)	(28,328)
Closing revenue funds	(54,465)	-	(54,465)	(28,328)

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	(54,465)	-	(54,465)	(28,328)

The notes attached on pages 24 to 41 form an integral part of these accounts.

Refugease - Balance Sheet as at 31 December 2024

	SORP		2024	2023
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	11,075	7,663
Current assets		B		
Debtors	12	B2	5,584	21,707
Cash at bank and in hand		B4	3,406	8,530
Total current assets			8,990	30,237
Creditors: amounts falling due within one year	13	C1	(74,530)	(66,228)
Net current assets			(65,540)	(35,991)
The total net assets of the charity			(54,465)	(28,328)

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

Restricted funds				
Restricted Revenue Funds	16	D2	-	1,666
			-	1,666
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	(54,465)	(29,994)
			(54,465)	(29,994)
Designated Funds				
Total charity funds			(54,465)	(28,328)

Refugease - Balance Sheet as at 31 December 2024

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 14.

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 (Oct 28, 2025 13:46:03 GMT)

GREG HOLDER

Trustee

Approved by the board of trustees on 28 October 2025

The notes attached on pages 24 to 41 form an integral part of these accounts.

Refugease

Cash Flow Statement for the year ended 31 December 2024

		2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>3,265</u>	<u>(63,938)</u>
Cash flows from investing activities			
Interest received		-	120
Proceeds from sale of property, plant and equipment		7,151	-
Purchase of property, plant and equipment		(15,540)	(2,145)
Net cash provided by investing activities	B	<u>(8,389)</u>	<u>(2,025)</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>(5,124)</u>	<u>(65,963)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 December 2024		(5,124)	(65,963)
Cash and cash equivalents at 1 January 2024		8,530	74,493
Cash at bank and in hand less overdrafts at 31 December		<u>3,406</u>	<u>8,530</u>

Refugease

Cash Flow Statement for the year ended 31 December 2024

Refugease

Cash Flow Statement for the year ended 31 December 2024 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(26,137)	(108,411)
Adjustments for :-		
Depreciation charges	5,895	7,948
Dividends, interest and rents from investments	-	(120)
Loss/(Gain) on the sale of Fixed and Intangible Assets	(918)	1,000
Decrease in debtors	16,123	(14,207)
Increase in creditors, excluding loans	8,302	49,852
Net cash provided by operating activities	A 3,265	(63,938)

Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand at for the year ended 31 December 2024	3,406	8,530
Total cash and cash equivalents	3,406	8,530

Refugease

Cash Flow Statement for the year ended 31 December 2024 - Continued

Analysis of change in net debt

	At start of year	Cash Flows	At end of year
Cash	8,530	(5,124)	3,406
Total	8,530	(5,124)	3,406

Refugease

Notes to the Accounts for the year ended 31 December 2024

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 2026, 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 2024

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 2024

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 2024

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 2024

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 2024

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 2024

5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,895	7,948
Pension costs	3,124	4,920

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>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	138,667	266,089
Employer's National Insurance for all staff	7,430	15,289
Employer's contribution to defined benefit pension schemes	3,124	4,920
Total salaries, wages and related costs	149,221	286,298

<i>Numbers of full time employees or full time equivalents</i>	2024	2023
The average number of total staff employed in the year was	9	19

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 personell

The remuneration in the year year was	47,000	73,460
Pension contributions paid by the employer	1,223	1,863
Total remuneration package included in total salaries above	48,223	75,323

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 2024

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2024	-	2,145	18,700	20,845
Additions	-	-	15,540	15,540
Disposals	-	-	(18,700)	(18,700)
At 31 December 2024	-	2,145	15,540	17,685
Depreciation				
At 1 January 2024	-	715	12,467	13,182
Charge for the year	-	715	5,180	5,895
On disposals	-	-	(12,467)	(12,467)
At 31 December 2024	-	1,430	5,180	6,610
Net book value				
At 31 December 2024	-	715	10,360	11,075
At 31 December 2023	-	1,430	6,233	7,663

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2023	-	-	27,700	27,700
Additions	-	2,145	-	2,145
Disposals	-	-	(9,000)	(9,000)
01 January 2024	-	2,145	18,700	20,845
Depreciation				
01 January 2023	-	-	13,234	13,234
Charge for the year	-	715	7,233	7,948
On disposals	-	-	(8,000)	(8,000)
01 January 2024	-	715	12,467	13,182
Net book value				
01 January 2024	-	1,430	6,233	7,663
01 January 2023	-	-	14,466	14,466

Refugease

Notes to the Accounts for the year ended 31 December 2024

12 Debtors

	2024	2023
	£	£
Trade debtors	-	17,523
Other debtors	5,584	4,184
	5,584	21,707

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,509	4,786
Accruals	1,500	16,494
PAYE, NIC VAT and other taxes	51,783	43,537
Other creditors	17,738	1,411
	74,530	66,228

14 Income and Expenditure account summary

	2024	2023
	£	£
At 1 January 2024	(29,328)	80,083
Surplus after tax for the year	(26,137)	(109,411)
At 31 December 2024	(55,465)	(29,328)

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

At 31 December 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	11,075	-	-	11,075
Current Assets	8,990	-	-	8,990
Current Liabilities	(74,530)	-	-	(74,530)
	(54,465)	-	-	(54,465)

At 1 January 2024	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)

Refugease

Notes to the Accounts for the year ended 31 December 2024

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 17 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	(29,994)	(24,471)	-	(54,465)
Total unrestricted and designated funds	(29,994)	(24,471)	-	(54,465)
Restricted funds:-				
Anderson Partners	1,666	(1,666)	-	-
MyCopunks Ltd	-	-	-	-
Childrens salon	-	-	-	-
Stewardship	-	-	-	-
West Kent PSC	-	-	-	-
Total restricted funds	1,666	(1,666)	-	-
Total charity funds	(28,328)	(26,137)	-	(54,465)

Change in total funds over the year as shown in Note 19 , analysed by individual funds - PRIOR YEAR

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 17 £	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:-				
Children Salon	-	-	-	-
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)

Refugease

Notes to the Accounts for the year ended 31 December 2024

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	290,106	(314,577)	-	(24,471)
Restricted funds:-				
Anderson Partners	2,500	(4,167)	-	(1,667)
MyCopunks Ltd	8,000	(8,000)	-	-
Childrens salon	1,000	(1,000)	-	-
Stewardship	500	(500)	-	-
West Kent PSC	400	(400)	-	-
	302,506	(328,643)	-	(26,137)

Analysis of movements in funds over the year as shown in Note 20 - PRIOR YEAR

	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 2024

18 The purposes for which the funds as detailed in note 16 are held by the charity are:-

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.
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Restricted funds:-

Anderson Partners	Gaza
MyCopunks Ltd	Jordan education centre
Childrens salon	Gaza
Stewardship	Gaza
West Kent PSC	Gaza

19 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 2024 as required by the SORP 2015

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

20 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts from individuals				
Refunds from HMRC on gift aided donations	6,812	-	6,812	22,287
Donations including aid shop	66,520	12,400	78,920	158,360
Total donations and gifts from individuals	73,332	12,400	85,732	180,647

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Prior year	174,647	6,000	180,647

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	73,332	12,400	85,732	180,647
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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
	2023	2023	2023
	£	£	£
Total Donations, Grants and Legacies	174,647	6,000	180,647

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

21 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Trading activities to raise funds for the charity		214,190	-	214,190	247,355
Total from other activities	A3	214,190	-	214,190	247,355

Income from other, non charitable, trading activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	247,355	-	247,355

22 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Bank Interest Receivable		-	-	-	120
Total investment income	A4	-	-	-	120

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	120	-	120

23 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Current year					
Summary of Realised Gains					
Realised gains on disposals of tangible fixed assets held for the charity's own use		2,584	-	2,584	-
Total other income	A5	2,584	-	2,584	-

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

24 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
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	51,081	3,500	54,581	126,557
Travel and Subsistence - Charitable Activities	-	-	-	2,121
Marketing and advertising of charitable services	315	-	315	-
Aid logistics	12,840	-	12,840	-
Aid expenditure	18,273	8,900	27,173	94,463
Professional fees	3,193	-	3,193	3,159
Refugee employment	11,251	-	11,251	-
Other	4,798	-	4,798	4,728
Technology and communications	549	-	549	5,827
Repairs and maintenance	225	-	225	-
Total direct spending	102,525	12,400	114,925	236,855

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Gross wages and salaries - charitable activities	126,557	-	126,557
Travel and Subsistence - Charitable Activities	2,121	-	2,121
Aid expenditure	88,463	6,000	94,463
Professional fees	3,159	-	3,159
Refugee employment	-	-	-
Other	4,728	-	4,728
Technology and communications	5,827	-	5,827
Repairs and maintenance	-	-	-
Total direct spending	230,855	6,000	236,855

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

25 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2024	2024	2024	2023
	£	£	£	£
Financial costs				
Depreciation & Amortisation in total for	5,895	-	5,895	7,948
Support costs before reallocation	5,895	-	5,895	7,948
Total support costs - Current Year	5,895	-	5,895	7,948
 <i>Prior Year</i>	 Current year Unrestricted Funds	 Current year Restricted Funds	 Prior Year Total Funds	
	2024	2024	2023	
	£	£	£	
Financial costs				
Depreciation & Amortisation in total for	6,281	1,667	7,948	
Support costs before reallocation	6,281	1,667	7,948	
Total support costs - Prior Year	6,281	1,667	7,948	

The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2024	2024	2024	2023
	£	£	£	£
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 2024 as required by the SORP 2015

27 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2024 £	2024 £	2024 £	2023 £
Total direct spending	B2a	102,525	12,400	114,925	236,855
Total support costs	B2d	5,895	-	5,895	7,948
Total Governance costs	B2e	1,500	-	1,500	1,500
Total charitable expenditure	B2	109,920	12,400	122,320	246,303
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
<i>Prior Year</i>		2023 £	2023 £	2023 £	
Total direct spending	B2a	230,855	6,000	236,855	
Total support costs	B2d	6,281	1,667	7,948	
Total Governance costs	B2e	1,500	-	1,500	
Total charitable expenditure	B2	238,636	7,667	246,303	

Refugease

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

28 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>		2024 £	2024 £	2024 £	2023 £
		542	-	542	2,922
		97,586	-	97,586	159,741
		56,216	-	56,216	77,472
		49,519	-	49,519	21,579
		-	-	-	19,574
		794	-	794	7,942
Total fundraising costs	B1	204,657	-	204,657	289,230
		Unrestricted Funds	Restricted Funds	Total Funds	
<i>Prior Year</i>		2023 £	2023 £	2023 £	
		2,922	-	2,922	
		159,741	-	159,741	
		77,472	-	77,472	
		21,579	-	21,579	
		19,574	-	19,574	
		7,942	-	7,942	
Total fundraising costs	B1	289,230	-	289,230	

29 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		-	1,666	1,666	1,000
Total losses	B3	-	1,666	1,666	1,000

30 Total of other expenditure

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2024	2024	2024	2023
		£	£	£	£
Total other expenses and costs		-	1,666	1,666	1,000
Total other expenditure	B3	-	1,666	1,666	1,000