

# SAFE PASSAGE INTERNATIONAL

England & Wales · Charity number 1179608

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [11136659](#)

**Registered** 2018-08-20

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

## Contact

---

**Address** PO Box 79446  
London  
E2 2HS

**Phone** 07928741723

**Email** [info@safepassage.org.uk](mailto:info@safepassage.org.uk)

**Website** <http://www.safepassage.org.uk>

## Activities

---

**Objects:** FOR THE PUBLIC BENEFIT, THE RELIEF OF REFUGEES, ASYLUM SEEKERS, MIGRANT WORKERS AND THEIR FAMILIES AND DEPENDANTS WHO ARE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS, (IN SUCH WAYS AS ARE EXCLUSIVELY CHARITABLE UNDER THE LAW OF ENGLAND AND WALES) IN PARTICULAR BUT WITHOUT LIMITATION BY ASSISTING INDIVIDUALS TO ACCESS SAFE AND LEGAL ROUTES TO SANCTUARY WITHIN AND BETWEEN COUNTRIES.

**Activities:** We have a strategic legal focus, working to ensure refugees seeking asylum have material access to safe and legal routes to protection and a dignified life. We champion refugees' rights to legal safe passage through direct casework, strategic legal work, advocacy, capacity building and community organising to effect systemic change in European refugee policy; with offices in UK, France and Greece

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Defined Groups

## Geography

- France
- Greece
- Throughout England

## Finances

| Period end | Income     | Expenditure | Assets     | Employees |
|------------|------------|-------------|------------|-----------|
| 2024-12-31 | £2,447,730 | £2,513,276  | £1,602,570 | 34        |
| 2023-12-31 | £2,420,180 | £1,925,353  | £1,668,116 | 37        |
| 2022-12-31 | £1,940,510 | £1,854,181  | £1,080,784 | 34        |
| 2021-12-31 | £1,645,126 | £1,359,015  | £1,086,958 | 26        |
| 2020-12-31 | £1,624,299 | £1,105,001  | £800,847   | 20        |

## Trustees

| Name                       | Role | Appointed  |
|----------------------------|------|------------|
| Ioannis Papageorgiou       |      | 2020-02-10 |
| JASON RABINOWITZ           |      | 2018-01-08 |
| Lateef Olanrewaju Amao     |      | 2026-05-11 |
| Laura Griffiths            |      | 2026-05-11 |
| Lusine Manukyan            |      | 2021-03-04 |
| Nicola Sturgeon            |      | 2026-05-11 |
| Patricia Levi Hicks Whaley |      | 2018-10-31 |
| TIMOTHY STEVENS            |      | 2019-11-12 |
| Thomas Wyer                |      | 2025-03-17 |
| Zoe Ryann Bantleman        |      | 2025-03-17 |

---

# Accounts

---

Company number: 11136659  
Charity number: 1179608



## **Safe Passage International**

### **Report and financial statements for the year ended 31 December 2024**

Safe Passage is a company limited by guarantee, registered in England and Wales with the registered office PO Box 79446, London E2 2HS

Safe Passage International is regulated in the UK by the IAA with the authorisation number N201800034

## Contents

|                                                                                                                                  |    |
|----------------------------------------------------------------------------------------------------------------------------------|----|
| Report and financial statements For the year ended 31 December 2024                                                              | 3  |
| Safe Passage International's work in 2024                                                                                        | 4  |
| Safe Passage International Mission, Vision & Values                                                                              | 6  |
| Public Benefit                                                                                                                   | 8  |
| Safe Passage International Activities                                                                                            | 8  |
| GOALS 1 and 2: We will improve access to safe routes for refugees inside and outside of Europe who seek protection within Europe | 9  |
| GOAL 3: We will challenge policies and rhetoric that undermine the fundamental right to seek asylum in Europe                    | 16 |
| Fundraising in 2024                                                                                                              | 27 |
| Our Standards                                                                                                                    | 27 |
| Third Parties                                                                                                                    | 28 |
| Income and Expenditure                                                                                                           | 29 |
| Reserves Policy                                                                                                                  | 30 |
| Risk Management                                                                                                                  | 31 |
| Appointment of trustees                                                                                                          | 32 |
| Remuneration Policy                                                                                                              | 33 |
| References and Administrative Details                                                                                            | 35 |
| Statement of responsibilities of the trustees                                                                                    | 36 |
| Auditor                                                                                                                          | 38 |



### **Trustees' Annual Report**

The trustees present their report and the audited financial statements for the year ended 31 December 2024. Reference and administrative information set out on pages 35 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

## Safe Passage International's work in 2024

### Abdisamad, Expert by Experience Consultant and Safe Passage Young Leader

My name is Abdisamad, and my journey with Safe Passage International began as a client. The organisation not only provided me with the legal assistance I needed but also gave me hope and a sense of belonging during one of the most challenging times of my life. I'm very happy to introduce the 2024 annual report to share our activities with you.

In July 2023, I began my active involvement with Safe Passage as a Young Leader (a youth advocacy group for 16-25 year olds with lived experience of seeking safety) and now I am part of the Expert by Experience Consultants (EBE). In this role, I use my lived experience to inform and improve the support Safe Passage offers to others. My journey from client to advocate has been transformative and reflects the core of what Safe Passage stands for: empowering individuals to not only find safety but also to thrive and lead.

The EBE programme is a cornerstone of Safe Passage's approach. It empowers individuals with lived experience to advise and inform decisions being taken at every level across the organisation whether it be driving policy change or shaping campaigns. By centring our voices, Safe Passage ensures that its work is grounded in the realities of those it serves, creating more impactful and meaningful change.

2024 has been incredibly rewarding. As an EBE Consultant, I've been involved in the expansion of the arrival support that Safe Passage offers. I was actively involved in advising on this initiative, as I know first-hand that help does not stop once children are reunited with their families. Many challenges arise after family reunification, from navigating new environments to accessing education and mental health support. That's why the introduction of two new dedicated arrival and social support workers this year has been so vital. This role ensures that families and individuals receive the ongoing support they need to thrive in their new lives.

One of the highlights of last year was when the Young Leaders had the opportunity to speak on stage at Glastonbury Festival, where we amplified the voices of refugees and shared Safe



Passage's mission. This platform allowed us to raise awareness about the challenges faced by refugees and the importance of safe routes, connecting with people from all walks of life.

While we celebrated significant achievements last year, we also faced heart-breaking challenges. The tragic loss of lives at sea continues, highlighting the urgent need for the government to provide safe routes for those seeking safety. Even with a new government in the UK there has been a troubling trend of implementing harsh laws that punish those seeking sanctuary instead of offering protection and support.

During the summer, we also witnessed anti-immigration protests and riots which created an atmosphere of fear and hostility for asylum seekers. During this challenging time, the Young Leaders, with the support of Safe Passage, created a safe space for us to come together, share our experiences and support one another.

This solidarity has been a source of strength and resilience, reminding us why we must continue the fight for the rights of those seeking safety.

I look forward to the journey ahead as we continue to build a future where everyone has the right to seek safety with dignity.

To those still searching for sanctuary: we will not stop fighting for your right to live in peace and security. Together, we will continue to advocate for a world where compassion triumphs over fear and where safe passage is not just a dream but a reality for all.

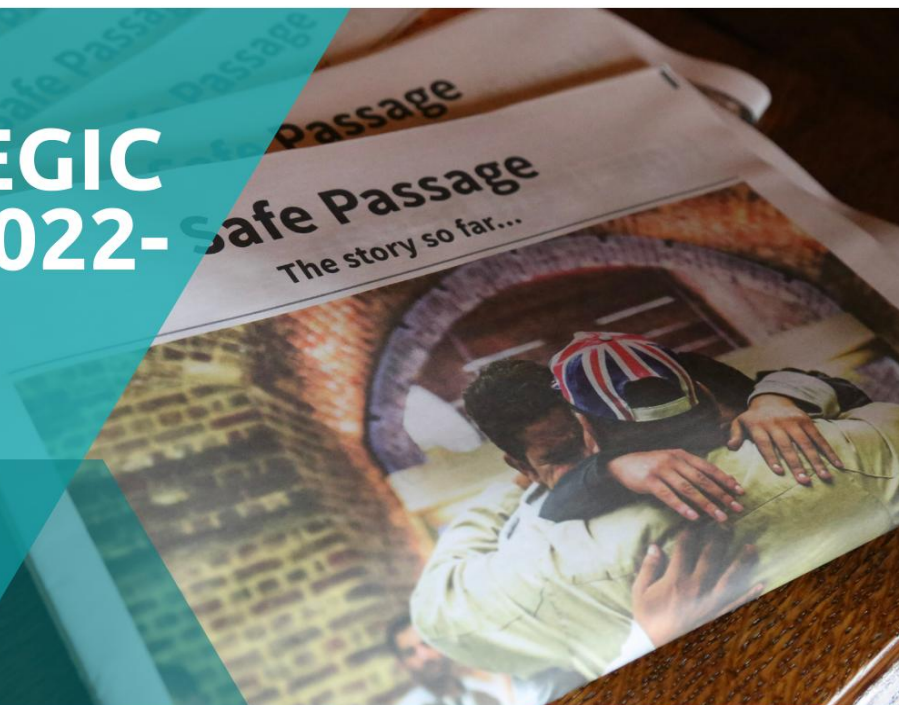


*SPI Young Leader Graduation, March 2024*

Safe Passage International Mission, Vision & Values

# STRATEGIC PLAN 2022- 2025

SAFE PASSAGE  
INTERNATIONAL



## Vision

We believe every person has the right to be safe, safe to be with their family and safe to rebuild their lives. Our vision is a world where the people who need it have safe passage to a place of safety, family and justice.

## Mission

We champion the rights of refugees and displaced people as they flee persecution, using the law to help them access safe routes to a place of safety. We work alongside refugees to campaign for change and build public support for safe passage for all.

## Values



Groundbreaking



Determined



Compassionate



### Groundbreaking

- Looking for new ways to break barriers down
- Challenging rules and norms
- Looking for new projects and ways of working
- Ensuring we are at the cutting edge, rather than part of the crowd
- Open about mistakes and learning from them



### Determined

- Challenging the system
- Being unafraid to act; determined to keep going
- Advocating for an unpopular cause
- Working in a challenging environment



### Compassionate

- Setting clear, realistic plans
- Treating every person as an individual with intrinsic dignity and worth
- Respecting one another's limits, boundaries and contributions
- Demonstrating full respect for people's human dignity

## Goals



***GOAL 1: We will improve access to safe routes for refugees who arrive in Europe***



***GOAL 2: We will improve access to safe routes for refugees outside of Europe seeking protection within Europe***



***GOAL 3: We will challenge policies and rhetoric that undermine the fundamental right to seek asylum in Europe***



***GOAL 4: We will hold ourselves accountable to all those connected and committed to our work by embodying our values and mission on every level that we operate.***

### Public Benefit

Safe Passage International (SPI) is a charity for public benefit. The objects of the charity are, for the public benefit, the relief of refugees, asylum seekers, migrant workers and their families and dependents who are in conditions of need, hardship and distress (in such ways as are exclusively charitable under the law of England and Wales) in particular but without limitation by assisting individuals to access safe and legal routes to sanctuary within and between countries.

### Safe Passage International Activities

SPI's cross-border legal teams provide expert legal assistance and representation to children, separated families and adults in vulnerable circumstances who are seeking safety and protection in Europe. The charity's legal expertise is focused on unaccompanied children and family reunion, using domestic and European immigration and asylum law to help people make safe journeys to European countries where they have a link or family tie. SPI's legal, safeguarding and protection staff also work with children and families to ensure they can access basic rights such as accommodation, health care and social support throughout the legal process and when arriving at their destination country.



*SPI currently has registered offices in the UK, Greece and France, and in 2024, had a presence in Poland.*

SPI's campaigning and advocacy work maximises impact by advocating for systemic improvements to policies and practices that impede refugee rights. Through a combination of political advocacy, campaigning, and strategic litigation, SPI builds and coordinates campaigns to challenge narratives about refugee rights and to secure political change to enable broader access to safe routes to sanctuary for all. SPI's work is underpinned by a staunch commitment to anti-racism and a belief that, to achieve maximum impact, the organisation's work and decision-making must be informed by people from refugee backgrounds with direct experience of its work. SPI's teams work hard to provide access to safe alternatives to the dangerous journeys that many feel they have no choice but to make.

## **GOALS 1 and 2: We will improve access to safe routes for refugees inside and outside of Europe who seek protection within Europe**

2024 saw SPI continue its core legal work to assist children to reunite with family in Europe, from countries both inside and outside of the European Union. The routes SPI focuses on are complex and ever-changing, and the need for safeguarding and protection is increasing. The charity sees that, where children are left in limbo due to failures in safe routes, there is a further risk of trauma, mental health difficulties, and, in the worst cases, children growing frustrated with the legal process and trying to travel irregularly in a desperate attempt to reach their family. Many of these children go missing.

In 2024, SPI used its legal expertise in Greece, France and the UK to collectively:

- Support **870** people on the move with expert legal and protection advice and support.
- Represent over **340** children and support over **400** family members to access safe routes and family reunion.
- Secure the granting of **60** visas providing a pathway to travel to a place of safety.

### SPI UK

In 2024, the legal team in the UK opened **52** new cases for a total of **87** applicants (for both children and family members), for Afghan, Eritrean, Iranian, Sudanese, Palestinian, Burmese and Ukrainian nationals. Due to the complex nature of this work, the majority of those cases are still ongoing. However, the team secured safe arrivals to the UK for **35** successful cases, the majority of which were opened in 2023 or before. Demonstrating the importance of SPI's expert legal advocacy, the UK legal team also successfully represented **8** appeal cases (for a total of **15** appellants), ensuring those **15** people could reach safety in the UK despite initially being denied that right.

SPI UK continued to work on family reunion Entry Clearance cases from within Europe, but also started to see greater success in such casework for those outside of Europe. For example, in July 2024, the application for a family of five Afghans to travel safely to the UK was finally granted, two and a half years after the initial application was submitted. The case was referred out for judicial review, first to challenge the delay and then the refusal of biometric deferral. SPI's legal team did not give up, fighting each challenge with specialist legal advocacy, but during that time the family faced extreme hardship and violence, for which SPI provided safeguarding and protection support. This case demonstrates the detrimental impact Home Office decision-making

can cause, and the importance of dedicated legal experts able to advocate for and support separated families with the legal right to travel safely to the UK.

Throughout 2024, UK Legal also maintained a strategic focus on assisting children and families fleeing Israel's war in Gaza, Palestine, for which Israel faces a legal process alleging genocide at the [International Court of Justice](#). SPI is one of the few organisations still taking on such cases in collaboration with The Migrants' Law Project and Islington Law Centre. This is extremely complex casework and SPI's legal staff are navigating a situation that is growing ever more severe on the ground. In total, **360** people (comprising **137** family units) received legal support and/or advice, and of these the team provided legal representation on **19** cases (**45** clients). SPI also delivered capacity building training on Family Reunion Applications for Palestinians (in collaboration with Doughty Street Chambers) to **60** solicitors, caseworkers, barristers and NGO staff, reaching **120** people in total through a training recording.

Without an end to the war and occupation of Gaza in sight, all those cases that have been successful so far are cases in which the clients have been able to exit Gaza (of their own accord) and subsequently apply for entry clearance from Egypt. Thanks to SPI's legal and campaigns advocacy (detailed under Goal 3), the Home Office now issues predetermination decisions to people in Gaza, but they remain unable to leave whilst Israel maintains a full blockade.

13 year old Iyad's\* entire family was killed in an Israeli airstrike on Gaza, which also left him severely injured, needing urgent medical treatment. Iyad was initially treated in Gaza before being evacuated to Egypt due to the severity of his injuries. His uncle in the UK reached out to us for help in bringing Iyad to safety so we immediately began the process to secure a family reunion visa. Thanks to these efforts and the support of the wider community, Iyad's visa was granted in May 2024. He arrived in the UK in June, where he is now safe, with his uncle and settling into his new community. \*names changed to protect identity



### SPI Greece

In 2024, SPI Greece began implementing its 2024 – 2026 Development Plan, which systematically expands core activities beyond Dublin III regulation cases. Historically, SPI Greece's legal work centred on Greece as a 'sending' country for family reunification cases within Europe. However, under the Development Plan, SPI Greece extends a strategic focus to: 1) supporting recognised

refugees in Greece to bring their family members outside of Europe to Greece for reunification as a 'receiving state', with an initial focus on Syrian and Palestinian families, and 2) supporting recognised refugees' families, especially single parents, to obtain travel documents from the Greek Asylum Service to travel to EU states where they have children or family links. Having identified a sector-wide gap in this type of support in 2023, this expanded focus, alongside continuing Dublin cases to other EU states and Entry Clearance cases to the UK, collectively underlines a strategic focus on the right to family unity and safe family reunification.

SPI Greece provided direct assistance on **39** cases in 2024, supporting a total of **84** people (**45** in Greece and **39** outside), with expert legal and social support. This culminated in the successful completion of **23** cases, with examples including: **3** people arriving safely to Greece via family reunion from a non-European state; **10** people (4 cases) travelling safely to another EU state under the Dublin III regulation, and **1** example of second tier advice to safely transfer a person from Cyprus to Austria. The team also supported **28** people with refugee status in Greece to obtain travel documents to visit family in other EU countries, and continues to take an active role in Entry Clearance casework to the UK in collaboration with the UK Legal Team.

With this expanded approach, for the first time in the summer of 2024, SPI Greece successfully reunited families in 'two directions'. In August, SPI Greece facilitated the 'receiving' of a Palestinian refugee's family (his wife and children), who now live in Greece with equal duration protection status to the father of the family, thanks to SPI's legal casework under the EU Family Reunification Directive (2003/86/EC). Additionally, in September, SPI Greece facilitated the 'sending' of an unaccompanied child to Italy, where he was reunited and now lives with his family members under Dublin Regulation provisions. Prior to SPI Greece's intervention, the boy's case had been rejected. However, by re-opening the case in the Greek Dublin Unit and submitting a re-examination request, the team used its legal expertise to achieve a positive outcome. Without SPI Greece's legal advocacy, the boy may otherwise never have been reunited with his family, despite having the legal right.

SPI Greece also maintains an active role working in camps around Athens (Attika region) to establish contacts within the Greece Reception and Identification Service (YPYT). Through enhanced contact, the team delivers information sharing sessions on Dublin cases and social support, and establishes referral links from the service to SPI Greece's legal and social support services, whereby people in camps would otherwise have no knowledge on family reunification rights and pathways. Moreover, towards the end of 2024, after a two year period of low arrivals,

**For the year ended 31 December 2024**

---

Greece experienced a significant increase in the number of people arriving. Again, first reception and open accommodation spaces within the Greek Reception Services became overcrowded, lacking adequate support, particularly for unaccompanied children. In response, SPI Greek staff visited Lesbos and Malakasa registration camps, holding meetings with the centres' administration and staff members to generate learning and share information.

SPI France

SPI France continued to be recognised as the sector leader for expertise on issues relating to unaccompanied children seeking family reunion and protection in France. In 2024, legal staff in France supported **75** people with family reunification casework, and provided legal advice to **286** people, including **153** children. At the end of 2024, SPI France had **51** active cases, including **34** international cases (primarily families from Afghanistan, as well as cases across Africa including the Democratic Republic of Congo, Ivory Coast, Sudan, Somalia, Mali, and Benin), **3** Entry Clearance cases in close collaboration with UK Legal, and **14** family reunification cases under EU regulations.

SPI France also hired a new Social Support Worker to support children and families pre- and post-reunification, to ensure basic needs are met and that families have a better chance to thrive in France. At the end of 2024, they were supporting **15** such cases.

With a strong focus on capacity building to share SPI France's legal expertise on safe routes and family reunification, the team trained over **300** sector peers through **14** legal workshops in 2024. Trainings were delivered across France, as well as in Cyprus and Malta, and were focused on one of three areas: Entry Clearance and family reunification between France and the UK; family reunification between EU countries to France; and family reunification from outside Europe. This important work ensures SPI's expertise is scaled up and shared across Europe, meaning many more children and families indirectly benefit from SPI France's expert legal knowledge.

Importantly, SPI France maintained a strategic focus on legal advocacy to ensure barriers to family reunification and safe routes are identified and challenged. SPI, alongside UNICEF and several French NGOs, participated in strategic litigation before the "Conseil d'Etat" on access to fundamental rights for unaccompanied minors, including reception and evaluation. This procedure garnered media interest and SPI France was referenced in this [press release](#). Additionally, in partnership with MSF, ECPAT, Utopia 56 and other NGOs, SPI France submitted a communication to the Council of Europe regarding the Khan decision to highlight ongoing issues and challenges faced by unaccompanied children at the France-UK border. The team also submitted a request to

“Défenseur des droits” (DDD) (Rights Defender) on the challenges and delays within the family reunion procedure in France.

Leveraging its expertise in partnership with peers in the sector across Europe, SPI France remained a key partner in the CALENA project in Northern France. In collaboration with ECPAT, the French Red Cross, PSM and Utopia 56, the project brings together a cross-section of expertise to improve the protection situation for unaccompanied children at the border between France and the UK. SPI France also continued its membership of the European Council of Refugees and Exiles (ECRE), and is currently monitoring the implementation of the new EU Pact on Migration and Asylum, and its impact on family reunification in France.

## Crisis Response Work

### REUNIR

Led by SPI France, the REUNIR project was established in 2021 to support individuals and families displaced by the crisis in Afghanistan to reunite with their families via safe pathways to France. Following two years of success, the project expanded its scope for 2024, to support individuals from various nationalities affected by global conflicts. The project provides free legal advice and representation on family reunion and asylum visa applications, prioritising unaccompanied children and at-risk individuals. To maximise impact long-term, REUNIR legal staff provide capacity building training to legal and social professionals, foster cross-sector collaboration, support strategic litigation and advocate for progressive migration policies.

Since its launch in 2022, REUNIR successfully reunited **30** families, and supported over **500** people in their pursuit of safety. In 2024, the REUNIR project supported **226** people, including **125** children and represented **47** families. This resulted in the issuance of **48** visas and reuniting **13** families safely in France. Thanks to the expansion of the project in 2024, in addition to supporting Afghan nationals, REUNIR took on casework for individuals from Sudan, Somalia, Guinea and Ivory Coast. In 2024, the project also worked towards systemic reforms to ease the path for future applicants by lodging **17** appeals and training **239** professionals through capacity building.

### Sudan Response Project

Devastating conflict in Sudan has been ongoing since April 2023 and humanitarian needs continue to deepen. Mainstream media has woefully overlooked this civil war, and specific pathways have

not been opened by the UK Government to support those looking for safety and family in the UK, unlike the Afghan and Ukrainian schemes.

Following a scoping exercise, in which **790** people impacted by the war in Sudan completed a survey and expression of interest, SPI launched the UK Sudan Project in September 2024 in collaboration with **six** law firms on a pro bono basis. The core objectives of the project are to increase the number of people impacted by the war in Sudan accessing safe routes to the UK, with a focus on increasing access to family reunion pathways to the UK, and increasing awareness on routes to safety for people impacted by the war.

The first phase of the project focused on set up and implementation with a Community Mobiliser recruited to coordinate the project; **98** pro bono volunteers onboarded and trained to provide legal capacity and advice; and **21** information resources disseminated to aid the effective running of the project. The project is now operating with an initial **seven** cases of direct legal representation, totalling **21** people receiving SPI's expert advice and support. This is due to grow throughout 2025. The below case study demonstrates the potential impact the project can make:

Amal experienced considerable hardship during her pregnancy. In an effort to access familial support, she travelled to Sudan to give birth with the assistance of a family member. However, three days after her arrival, conflict broke out in the country. As a result, Amal was forced to return to the UK, leaving behind her two-month-old baby, Salam, who had not yet been issued a passport. Salam, now 20 months old, has since been cared for by their grandparent. Due to the deteriorating security situation in Sudan, they were compelled to undertake a difficult and perilous journey to reach safety in Chad. Salam's parents are desperate to be reunited with their baby and to bring them safely to the UK with the support of legal advice and representation provided by the SPI Sudan Project.

*\*Personal details have been changed to protect client confidentiality.*



### Ukraine Response Project

Throughout 2024, SPI continued delivering legal advice and support to Ukrainians, displaced by Russia's war in Ukraine, wishing to safely relocate to the UK. Based in Poland, the SPI Ukraine Response Project (URP) supported Ukrainians to make applications under the Ukraine Family Scheme and the Homes for Ukraine Scheme, and SPI was the only organisation left on the ground

**For the year ended 31 December 2024**

---

in Poland supporting Ukrainian refugees. In September 2024, the project completed its second and final year of successful operation.

In its first 18 months, the project assisted **471** people, resulting in **129** visas being issued. However, things changed dramatically in February 2024 when the Government issued a Statement of Changes, closing down the Ukraine Family Scheme with immediate effect and significantly limiting the Homes for Ukraine Scheme, meaning Ukrainian nationals in the UK with temporary leave could no longer sponsor their family. Between February – September 2024, the project therefore focused on advising clients on alternative routes to reaching safety and family in the UK, and sadly encountered several cases in which families were resultantly unable to reunite in the UK.

This meant that the clinic had to find new creative ways to support Ukrainians, focusing largely on leave outside the Rules (LOTR) casework, which is much more complex legally and practically, requiring more in-depth legal support than a walk-in clinic can provide. As such, SPI decided to close down URP and its walk-in clinic, and instead shift focus to complex cases where clients are provided direct legal representation through SPI's legal staff who are experts in human rights and family reunion provisions. **Three** such cases were initially taken on, with a commitment to take on up to **15** at any one time.

In 2024, SPI's Ukraine Response Project was shortlisted for a Pro Bono Award at the Lexis Nexis Legal Awards and was also shortlisted for an award at The Lawyer Awards.

**Afghan Pro Bono Initiative**

The Afghan Pro Bono Initiative (APBI) in the UK continued to run smoothly as a joint project with Refugee Legal Support (RLS) and **14** commercial law firms. The project's aim is to address the pressing need for Afghan nationals and their families to access crucial legal information, advice, and representation concerning safe routes to the UK, particularly after the Taliban takeover.

In 2024, the project opened **23** cases, and ensured the successful arrival of **11** cases (**22** people, including **18** children). Addressing systemic barriers, the APBI project also lodged **13** appeals, of which **4** have so far been accepted. At the end of 2024, the project was working on **32** cases at various stages, and had also provided one-off advice **44** times via drop-in sessions. In July 2024, the project welcomed the Government's announcement of a new pathway for family members of those granted leave under the Afghan Citizens Resettlement Scheme Pathway. This is detailed further under Goal 3.

### **GOAL 3: We will challenge policies and rhetoric that undermine the fundamental right to seek asylum in Europe**

Throughout 2024, SPI's work under Goal 3 continued to be of crucial strategic importance. The hostile environment towards refugees increased, with racist riots in the UK violently targeting Black, Brown and immigrant communities, as well as threatening and attacking organisations providing accommodation, support and advice to people from refugee and asylum-seeking backgrounds. Meanwhile, elections across Europe brought opportunities for change, alongside ever more racist narratives and policies that undermine the fundamental right to seek asylum.

In response, SPI fought harder than ever to galvanise political and public support for safe routes, winning **5** major policy changes with:

- **735** mentions in the media,
- **20,463** digital campaign actions taken by our wonderful community,
- **1.34 million** people reached via SPI social media channels,
- **26** Young Leaders with lived experience campaigning for change across the UK,
- **64** grassroots campaigners, campaigning for change in their local communities, and
- publishing the "[Families Belong Together](#)" report jointly with the Refugee Council.

Marking the significance of SPI's campaigning, the organisation was nominated for Campaigning Team of the Year in the 2024 Charity Times Awards.

In preparation for a UK General Election in July 2024, SPI launched the [#RallyWithRefugees campaign](#) and published its [General Election Manifesto](#). The manifesto called for all political parties to end the use of inflammatory, racist and anti-refugee rhetoric, ensure refugees have safe alternatives to dangerous journeys, renew the UK's commitment to international cooperation, restore the right to seek asylum, and build an asylum system with dignity. The campaign called on supporters to write to their Prospective Parliamentary Candidates (PPCs), asking them to pledge to prioritise safe routes for the next 5 years, so people fleeing war and persecution can find safety, family, and a fresh start. The campaign action was taken by more than **1,000** people within three days of its launch and over **260** prospective PPCs pledged their support for safe routes, **15** of whom went on to become elected as an MP.

With a new Government elected in July, influencing work began quickly. The Campaigns Team sent welcome packs to all new MPs, attended all main party conferences in the autumn, secured press

coverage to put public pressure on the new government, and mobilised supporters to amplify this work. SPI also cofounded the Safe Routes Coalition, along with a number of leading refugee organisations, to coordinate influencing on safe routes, and through this coalition SPI secured a private roundtable with the new Immigration Minister at Labour Party Conference.

SPI's tactic of targeting Opposition parties over the last two years, in the knowledge that a change of Government was the most likely outcome of the UK General Election, finally came to fruition. Building on many years of tireless campaigning and advocacy, SPI achieved five major policy wins for refugees in 2024 after the General Election. This included opening new safe routes for people fleeing Afghanistan and Ukraine, and scrapping some of the last Government's cruellest policies, as detailed below.

### 1) Ending of asylum ban

In March 2023, the Government announced the Illegal Migration Bill, which all but ended the right to asylum in the UK, as well as threatening the detention of an estimated 120,000 asylum seekers. SPI lobbied cross-party MPs and Peers to let them know SPI's position was clear: reject the Bill. SPI also provided evidence for parliamentary debates, led an amendment to protect child refugees against the bill (which reached the final stages of consideration of Lords/Commons amendments), mobilised over **6,000** online supporters across the UK, and secured media coverage, including a Channel 5 interview with a Young Leader and an op-ed from Lord Dubs in the Financial Times. Young Leaders also shared their concerns and recommendations in a briefing to Parliamentarians and a Parliamentary event brought together Young Leaders and House of Lord's Peers.

These efforts led to Opposition parties formally opposing the asylum ban, when it had originally been unclear whether they would all do so. Their opposition to the ban was ultimately then repeated in party manifestoes before the General Election, and the ban was finally lifted after the change of government in July 2024. This meant that thousands of refugees across the UK, who had been living in fear and uncertainty, would finally have their asylum claims processed.

### 2) Ending of Rwanda Scheme

The Safety of Rwanda Act 2024 aimed to designate Rwanda as a safe country to return asylum seekers to, following a Supreme Court ruling that this was not the case. During its passage, SPI campaigned against it, signing a joint letter to the Prime Minister as part of **265** organisations condemning the Rwanda Bill. This was sent to members of the House of Lords to show a unified opposition to the bill and was covered in the media, with SPI advocating on the issue across local

and national media. SPI very much welcomed the repeal of this Act with the change of government, which is now being repealed in its entirety through the Border Security, Asylum and Immigration Bill.

### 3) Extension of Afghan Scheme

After three years fighting for Afghan families separated in the 2021 evacuations from Kabul, SPI finally reached a breakthrough in 2024. Originally, the Government promised that Afghans would be resettled with their families, but did not open a route for people to actually join their loved ones. Prevented from coming to the UK, people were left stranded - often in danger from the Taliban and sometimes in hiding. Thanks to SPI campaigning and advocacy, the Government opened a family reunion route for separated Afghan families in July 2024.

It took thousands of people standing up for justice and relentless pressure on officials to make this happen. Our Young Leaders led SPI's campaign, personally handing in their joint letter to Downing Street that called for improved safe routes for Afghans. SPI's campaigning included coordinating a Parliamentary event with MPs and Peers, providing evidence and speaking at the All Party Parliamentary Group (APPG) on Refugees, securing a Westminster Hall debate, briefing cross-party MPs, mobilising **6,186** supporters online to take action, and co-publishing a report on family reunion. When the announcement was made, SPI supported those with lived experience to speak to national media about their family.

### 4) Changes to Ukraine Scheme

With no option to sponsor family members to join them in the UK, Ukrainians under the Homes for Ukraine, Ukraine Family and Ukraine Extension schemes were entirely excluded from refugee family reunion. Through SPI's Ukraine Response Project and core casework, the organisation saw first-hand the devastation this caused, especially for children who were prevented from joining their parents with temporary status here - all while the war raged on.

In collaboration with the Ukraine Working Group, led by the British Red Cross (BRC), SPI campaigned to change this policy, preparing a joint briefing with BRC, briefing parliamentary advisors as a coalition, and securing written questions in both the Commons and the Lords. SPI also worked with the Refugee Council to publish and disseminate a report, *Families Belong Together*, highlighting the problems with this policy and recommendations for change.

In January 2025, the Government updated its guidance so that Ukrainian nationals under the Ukraine Visa schemes can now sponsor their children (under the age of 18) to join them in the UK. These children will receive permission to stay for up to 18 months, with access to education, healthcare, benefits and other vital resources. This is a huge relief for many Ukrainian families who have been waiting in fear and uncertainty, and it proves that people power works.

#### 5) Changes to biometrics policy preventing family reunion

Under the usual family reunion process, the Home Office requires applicants to travel to a Visa Application Centre (VAC) to submit biometrics before their application can be submitted. This can mean applicants have to make several dangerous and expensive journeys, sometimes across borders, without any assurance that their application will be successful. On 8 February 2024, the Government issued further restrictions to this biometric guidance, making it even harder, if not impossible, for those unable to travel to VACs to apply for family reunion, including people in Gaza.

SPI therefore started a legal challenge via the courts and issued a Pre-Action Protocol letter with a view to lodging a Judicial Review claim. SPI also worked with the Shadow Minister for Immigration and staff in the Shadow Home Secretary's team to raise this issue. This led to the Shadow Minister raising this as a concern in Parliament and showing support for the changes SPI advocated for. After the election, these lobbying efforts came to fruition with the new Government changing the policy. There are now fewer barriers for our clients and other families facing challenges with biometrics in their family reunion applications.

**GOAL 4: We will hold ourselves accountable to all those connected and committed to our work by embodying our values and mission on every level that we operate**

Goal 4 of SPI's strategy outlines a belief that to achieve maximum impact for the people we work with, the internal culture and structures should reflect SPI's core values, and the organisation must **work with and not for people with lived experience** (LEx). Under this goal, SPI commits to shifting power to people who have direct experience of seeking sanctuary through the integration of experts by experience into decision-making structures at every level, and to challenge power imbalances in our work that infringe on people's fundamental rights and dignity within the organisation, as in the wider world. This includes a particular focus on anti-racism and gender equity, as well as ensuring a safe working environment that prioritises a culture of wellbeing, where all staff feel safe and confident in their work.

Throughout 2024, increasing representation of staff from refugee backgrounds and Black and Brown staff continued to be a key priority, as SPI continued to strive to be an organisation representative of the communities it works within. The Operations Team further developed and embedded **inclusive recruitment** practices and **positive action** mechanisms to ensure the recruitment process is equitable for people from all backgrounds, and to train recruiting managers in consistent application of these processes. To monitor inclusive recruitment progress, equal opportunities data is collected annually and 2024 data demonstrates some positive outcomes.

For 2024, the UK team comprised **59%** staff from Black, Asian, Mixed or Other Minoritised backgrounds; **12%** with direct lived experience; and **24%** with generational lived experience. The workforce continued to be women-led, with **76%** of UK staff identifying as female. Meanwhile, the Board comprised **30%** trustees from Black, Asian, Mixed and Other Minoritised Ethnic backgrounds; **29%** with direct lived experience; and **14%** with generational lived experience.

To ensure progress is made towards Goal 4 within decision-making structures as well as through recruitment, the Expert by Experience (EBE) Programme was renewed for a second year in 2024, as a formal and fairly remunerated mechanism for Young Leaders to take an active role in decision-making. The long-term programme objective is to fully integrate the perspectives of young people with lived experience into decision-making processes at every level of the organisation. As LEx as a refugee is diverse, the programme is designed to complement trustees and staff who also have lived experience, and ensures decisions are increasingly informed by a broad range of people with LEx without waiting for further recruitment progress.

At the time of inception, although some organisations operated 'ambassador schemes', this was an innovative programme within the refugee sector. In recent years, SPI has been viewed as a leader in the refugee sector driving forward meaningful initiatives to increase the representation of people with LEx at all levels. Staff (including EBE Consultants) and Young Leaders have been invited to speak at external events to showcase SPI's work around inclusive recruitment, positive action and the EBE Programme, and SPI continues to network and learn from its peers to constantly learn about, implement and advise on best practice in this area.

In 2024, the EBE programme appointed its second cohort of paid Expert by Experience Consultants, recruited from SPI's Young Leaders group. Positively, consultation with staff highlights that **83%** of EBE Consultants believe their advice is listened to and actioned by staff; and **80%** of staff who work closely with EBEs receive relevant advice. In 2024, the EBE

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Campaigns:</b></p> <ul style="list-style-type: none"> <li>Consulting on SPI's campaigns (e.g. Routes to Safety Campaign).</li> <li>Advising on and identifying priorities for the youth advocacy programme.</li> <li>Consulting on public messaging (eg. social media and communications in response to racist riots in the UK and wars in Sudan and Gaza).</li> <li>Advising on broad areas of Campaigns Team works including media policies, redesigning the website and event planning.</li> </ul>                                                                                                                                                                                                                                                                                                                                  |
| <p><b>Fundraising:</b></p> <ul style="list-style-type: none"> <li>Consulting on ethical fundraising and Zakat policies .</li> <li>Consulting on fundraising strategy.</li> <li>Advising on fundraising bids and approach to community fundraising.</li> <li>Representing SPI at external events e.g. Across Borders Summit.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p><b>UK Legal:</b></p> <ul style="list-style-type: none"> <li>Advising on best practice for collecting feedback from clients.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p><b>Operations, Safeguarding and MEAL:</b></p> <ul style="list-style-type: none"> <li>Co-production of Lived Experience Compensation Framework.</li> <li>Co-production of Lived Experience Manifesto.</li> <li>Co-production of EBE Programme two year review and data collection tools.</li> <li>Reviewing recruitment processes and resources to advise on potential barriers and areas requiring improvement.</li> <li>Full participation in recruitment (e.g. developing job descriptions, shortlisting, interview panels) and providing process feedback reports.</li> <li>Attending, advising and co-chairing the Anti-Racism Executive Committee.</li> <li>Advising on a proposal for and development of the new arrivals programme.</li> <li>Advising on new MEAL including theory of change and data collection tools.</li> </ul> |
| <p><b>SPI Greece</b></p> <ul style="list-style-type: none"> <li>Consultation on Greek development plan.</li> <li>Significant consultation on and support delivering youth mapping exercise.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p><b>SPI France</b></p> <ul style="list-style-type: none"> <li>Advising on youth advocacy development work e.g. potential alumni group.</li> <li>Advising on client feedback surveys.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

consultants delivered over **680** hours of work, including the following outputs:

As work progressed towards SPI's strategic commitments to work *with* and not *for* people with LEx, the frequency and breadth of ways people with LEx engage in SPI's work grew dramatically. A **Lived Experience Manifesto** and a **Lived Experience Compensation Framework** were therefore co-produced between an EBE Consultant and the Operations Team. To ensure equity, the compensation framework sets out exactly how Young Leaders, volunteers, staff, supporters and trustees with LEx can engage; at what level; and whether that engagement requires recognition, reward, reimbursement and/or remuneration (and if so, how much). To support this work further, a Lived Experience Manifesto was co-produced, which articulates clearly SPI's values and commitments for working with people with LEx meaningfully, safely and equitably to ensure everyone can thrive in their roles.

In 2024, SPI was also awarded **Bronze Trailblazer status with Race Equality Matters**, in acknowledgement of the organisation's ongoing commitment and dedication to promoting inclusivity and an anti-racist agenda. **100%** of judges voted that SPI's application demonstrated evidence of action taken in tackling racial inequality. Key strengths were summarised as: evidence of the impact of embedding an anti-racism approach across the organisation with clear action plans and implementation; bravery in hiring an external consultant who assessed the organisation; clear co-produced action planning with long-term commitments; a dedicated EDI and anti-racism budget; evidence of addressing racism at a system level; communication channels for ethnically diverse colleagues to ensure their voices are heard; inclusive recruitment; and strong lived experience participation and leadership. Resultantly, SPI is invited to apply for the Silver Trailblazer status in 2025 or 2026.

Furthermore, 2024 saw the formal launch of SPI's **Anti-Racism Executive Committee**, established to drive forward SPI's anti-racism work, lead a culture of accountability, and provide a safe space for Black, Brown and Other Minoritised Ethnic staff, trustees and Young Leaders to discuss their experiences. The Committee is led by two Co-Chairs (a paid Young Leader and a staff member), and wider membership comprises SPI staff, trustees, Young Leaders and EBE Consultants. As a crucial but new accountability mechanism requiring meaningful input from members at every level of the organisation, the Committee faced initial structural and resourcing challenges in its first full year. As such, a learning review was delivered by the Co-Chairs, identifying the Committee's strengths and areas for development. This work informed a new structure for the Committee, ensuring it is better integrated into decision-making for 2025 onwards.

In 2024, staff **safety** and **wellbeing** continued to be a fundamental focus of the Operations Team, particularly as the organisation navigated racist riots in the UK in August 2024, which put clients and staff, particularly Black and Brown people and those from immigrant backgrounds, at risk of violence, threats and hostility. Hotels providing accommodation for people seeking asylum were violently attacked, and organisations providing support and advice to refugees and people seeking asylum were also threatened and attacked. In response, the Operations Team delivered a comprehensive risk assessment, implemented emergency planning, organised safe spaces with an external facilitator, liaised with local authorities, and rolled out additional wellbeing interventions and services for all staff and clients.

SPI's teams in the UK, Greece and France also continued to be impacted by the rising cost-of-living and **cost-of-living salary increases** were rolled out to staff internationally to support them working in the charity sector during a cost-of-living crisis. Against this challenging backdrop, the staff-led **Wellbeing Working Group** continued to meet monthly to listen to and advocate for staff wellbeing and devise interventions.



*SPI staff from the UK, Greece and France at the SPI away days, September 2024.*

### SPI Young Leaders

The Safe Passage Young Leaders are a movement of young refugees and asylum seekers, campaigning for a future where no one is forced to risk their life for safety. The group meets online and face-to-face, to make friends, learn new skills and work together to enact change and challenge injustice. As experts by experience on issues and policies affecting young refugees, the Young Leaders are building power, calling for safe routes to sanctuary, and fighting for the rights of young refugees around the world.

Throughout 2024, **26** Young Leaders galvanised SPI's work, with a particular focus on shaping decisions taken at all levels of the organisation. This includes **30** instances of informing internal decision-making such as: participating in interview and shortlisting panels, consulting on fundraising bids and policies, and shaping the delivery of SPI campaigns. This included co-creating the [Routes to Safety video](#), which was widely distributed, and was shown to a large live audience at Glastonbury Festival.

To further integrate the Young Leaders programme into internal decision-making, **six** Young Leaders took up paid positions as Expert by Experience Consultants, advising SPI teams across all locations and at all levels, and in March 2024, a Young Leader Graduate joined the Board of Trustees. **Seven** Young Leaders also successfully graduated from the programme in 2024. Many of those graduates went on to lead workshops and skill-building activities at the Young Leader's residential in August 2024, highlighting a positive development track from Young Leader to Graduate, and how central this programme is to the culture of SPI as an organisation. The statement below, written and read by a Young Leader at a graduation event, demonstrates the impact of this crucial programme.



*Young Leaders take the stage at Glastonbury Festival, 2024.*

For the year ended 31 December 2024

My name is Fernando, and I'm one of Safe Passage's Young Leader graduates. When I first joined the Young Leaders programme, I didn't know what to expect. I thought maybe I'd attend a few meetings, share some ideas, and that would be it. But very quickly, I realized this wasn't just a symbolic role. This was a space where my story, my voice, and my ideas actually mattered.

As a Young Leader, I've been part of powerful campaigns that challenge the hostile environment and push for safe routes for people seeking asylum.

Because behind every statistic, there is a story. A child forced to flee war. A family split across borders. A young person who dreams of going to university, but instead is stuck in limbo waiting for a decision on their asylum claim. And too often, these stories go unheard or are misrepresented.

That's why the work we do as Young Leaders matters. We don't just bring experiences—we bring solutions. We bring lived expertise that can't be Googled or written in a policy brief. We know what needs to change because we've lived through the system ourselves.

I came to the UK as an asylum seeker three years ago. I have had to restart my life in a new and completely unfamiliar world. I have had sleepless nights with the feeling of missing all my friends and family, but, without even looking for it, I found Safe Passage – that beacon of hope that made me realise that not everything in this world is lost. I have met extraordinary people, full of dreams and passion, who have taught me how to be a better person. My experience as a Young Leader has been a trek to the peak of my abilities. I have developed real skills that are and will be helpful to me in any branch of life. And because of that, I am extremely grateful to life for having been fortunate enough to be part of this whole movement that, I hope,

will inspire many, many more young people in the same situation as us.

When I first joined, I was nervous. I wasn't sure if my voice would matter. I wasn't sure if anyone would listen. But from day one, I realised that this wasn't just a programme—it was a community. A space where lived experience was seen as expertise. A space where we weren't just invited to the table—we were asked what shape the table should be.

But more than anything, I've grown. I've learned to speak up with confidence, to lead with empathy, and to believe that my ideas can create real change. Being a Young Leader isn't just about advocacy—it's about transformation. It's about carrying pain and turning it into purpose.

I've seen other young people in this programme go from shy and silent to powerful and fearless. And I've learned that when young people with lived experience are at the heart of a movement, the message becomes stronger, clearer, and impossible to ignore.

As I graduate today, I carry with me everything I've learned—and everyone I've worked alongside. This programme has shown me that I am not alone. That we are many. And that together, we are unstoppable. To the next group of Young Leaders: keep speaking up. Keep showing up. Your voice is powerful, and the world needs to hear it. And to everyone here today: keep listening, keep supporting, and keep believing in the leadership of young people.

Thank you—for giving me space to grow, to lead, and to dream of a world where migration is met not with borders, but with belonging.

**Fernando,**  
**Safe Passage Young Leader Graduate, June 2025**

## Future Plans

SPI's current strategy runs until the end of 2025. As such, the organisation began a strategy design process in 2025, with a focus on harnessing learnings from the current period and looking towards a co-production model to ensure the next strategy is co-designed with staff, trustees, Young Leaders with lived experience and SPI's EBE Consultants. Until the new strategy is in place, SPI's activities will continue under the aims outlined in Goals 1, 2, 3 and 4, striving to support as many people as possible to reach safe routes to sanctuary in Europe, challenge the hostile narrative and policies surrounding this work, and build a values-led organisation that works *with* and not *for* people with direct experience of the charity's work.

In April 2024, SPI Greece, together with legal and safeguarding staff from SPI UK and SPI France, conducted a field visit to Cyprus, which recently became a major entry point to Europe. With extremely limited legal resources on the island dedicated to working on family reunification specifically, SPI Greece identified an opportunity to share its expertise and learnings as a 'receiving' state within a similar context with partners on the ground in Cyprus. As such, SPI Greece planned a response project that was approved at the end of 2024, and is due to launch formally in the autumn of 2025, following thorough project planning.

The objective of the project is to improve access to safe and lawful family reunification in Europe for people arriving into Cyprus, by forming a partnership with a local legal actor. SPI Greece will provide training and capacity building to ensure partners can deliver family casework and thereby enhance legal and social support on family reunification in Cyprus, and improve cross-border legal collaboration on family reunification from Cyprus with other EU states. The project will harness learnings from this work to design and deliver a full exit strategy for post-project continuation of family reunification work in Cyprus.

Regarding other projects, the Sudan Project plans to expand its casework, capacity building and advocacy work following a successful project set-up phase. This casework is long and complex, so the first successful arrival is anticipated in 2026. REUNIR will complete four years of successful operation in 2025, so an evaluation will be conducted before a decision is taken on the future of the project. Additionally, the APBI project in partnership with RLS will wind down in the second half of 2025, with SPI harnessing learnings to continue a strategic focus on Afghanistan cases within its core casework.

## **Fundraising in 2024**

SPI continued to maintain a diverse income portfolio, with funds raised from individual donors, trust and foundations, corporate sponsorship, partnerships, community and challenge events as well as some legacy gifts. 2024 saw the charity continue to attract and engage public support, with a total of £467,186 secured in donations, ensuring that a substantial amount of the charity's income for the year was unrestricted. This included two match fund campaigns which both secured over £80,000 each. The fundraising team continued to respond to the unfolding crises in Sudan and Gaza, securing funds for our crisis response projects including from Paul Hamlyn Foundation and Open Society Foundations. The charity also continued to receive funding from a range of trusts, foundations, and legal firms. 2024 also saw a partnership with Ben and Jerry's, which comprised a donation of £10,000 and various brand awareness campaigns.

## **Our Standards**

SPI is registered with the UK Fundraising Regulator. The charity actively manages its fundraising activities to ensure full compliance with the relevant codes of practice and statutory regulations. SPI generates funds from a wide range of mainly UK sources. This includes individual one-off donations, regular gifts, corporate donations, legacies, and trust and foundation grants, as well as Gift Aid. SPI communicates regularly with supporters through newsletters and appeals via email and social media. The charity provides a comprehensive picture of its activities on the SPI website at [www.safepassage.org.uk](http://www.safepassage.org.uk) as well as via social media channels: [Instagram](#), [Facebook](#), [X](#), [LinkedIn](#) and [Blue Sky](#). Each year, SPI publishes an annual impact report to show the difference supporters have helped to make.

SPI is committed to upholding the highest standards of fundraising and data protection, particularly in relation to supporter data. The charity has secure systems including a dedicated database to prevent inappropriate access and protect individual privacy. SPI communicates with supporters on a regular basis, including sending fundraising and non-fundraising messages, if they have given consent for us to contact them. The charity keeps a record of those people that have consented to be contacted on its central database. All supporters are informed of SPI's privacy policy, which complies with GDPR. The policy is available on the [website](#) and in all e-communications. SPI received no complaints about fundraising practices during the year. If a complaint were to be received with regards to fundraising carried out by SPI, it would be recorded and investigated as appropriate. Any serious complaint would be escalated to the Leadership Team and trustees.

### **Third Parties**

SPI does not use professional fundraisers or commercial participators to fundraise on behalf of SPI. Supporters can undertake fundraising on a voluntary basis. In cases where staff identify it would be helpful to the public and the volunteer supporter, fundraisers are asked to sign a Memorandum of Understanding to ensure that they fundraise within set standards and regulations. In other cases, SPI requests fundraisers to display “in support of” SPI to let the public know that they are volunteer supporters fundraising to support our work, and our fundraising team supports them to fundraise safely and appropriately.

The whole SPI community would like to thank every one of its supporters who contributed to keeping the organisation going in 2024. SPI is incredibly grateful to all its supporters, Friends and partners, without whom the charity could not continue its work.

SPI would like to give an especially big thank you to all the Trusts and Foundations that supported our work during the year, including those who donated privately and those below:

- A B Charitable Trust
- Choose Love
- Comic Relief
- Paul Hamlyn Foundation
- Joseph Rowntree Charitable Trust
- Sigrid Rausing Trust
- The Noel Buxton Trust
- The National Philanthropic Trust
- Trust for London
- Esmée Fairbairn Foundation
- Open Society Foundations
- The Eleanor Hamilton Educational Trust
- The City Bridge Foundation

## **Financial Review**

### **Income and Expenditure**

During the year under review the charity has continued to operate effectively. The charity has been able to consolidate its financial stability amidst a significant increase of its activities and expenditures despite the cost-of-living crisis, and the implementation of new crisis response projects responding to global conflicts. Financial stability was ensured through careful financial management, the strengthening new finance and internal control processes, good fundraising performance, and a mid-year reforecast and cashflow projection together with monthly management accounts reviews, which have enabled the organisation to come through 2024 successfully. We also received a large, unexpected legacy at the end of 2023 for which funds were brought forwards to 2024.

Total income for the year to 31 December 2024 amounted to £2,447,730 compared to £2,420,180 in 2023, a £27,550 increase. This reflects the efforts of the staff team, and the strong and loyal support of our donors and volunteers in an increasingly challenging financial environment.

Total expenditure for the year to 31 December 2024 amounted to £2,513,276 compared to £1,925,353 recorded for the year to 31 December 2023 and includes the spending down of a legacy received at the end of 2023. This represented an overall increase of £587,923.

The net result was a deficit of £65,546, compared to a surplus of £494,827. This resulted in a closing funds of £1,602,570. Unrestricted funds accounted for £1,132,086 (70.6% of total reserves), which is above the reserves policy. Unrestricted funds amount to £52,747, down from £141,621 in the previous year. Finally, designated funds accounted for £417,738, down from £428,557 as a result of spending against the Future Activities Fund.

The charity remains in a strong position, with the majority of excess reserves held as cash at bank, with a total of £2,783,071 held as at 31 December 2024. There were significant amounts of deferred income, which does somewhat offset this, with funds to release over multiple years. Against an increasingly competitive landscape holding multi-year funds enables the charity to better budget future spend to commit to deliver of projects.

### **Reserves Policy**

General reserves comprise the total reserves available to the charity, less those reserves for which use is restricted or designated by the trustees for specific purposes. Each year the trustees will review the policy for maintaining general reserves, taking into consideration the major risks faced by the charity, their likely impact on income and planned expenditure, and an assessment of the ways to mitigate such risks.

The trustees have agreed a policy that ensures the safeguarding of charitable commitments and the funding of operational expenditure. This policy also ensures adequate working capital and financial resilience for the charity. For us to meet the objectives of this policy, the trustees agree that the charity should aim for a free reserves amount calculated with a combination of three main elements, (1) six weeks of the UK average budget, (2) the sum of the possible financial consequences of the uncertainty and reputational risk of the different income categories/streams, and (3) the sum of the possible financial impact of each Risk Register's risks weighted by the probability of their occurrence. Based on these elements, the level of the reserves required for the whole organisation is £872,000, with the option for agreed temporary reductions or redeployments of surpluses if agreed by the Board. General reserves in the balance sheet at the year-ended 31 December 2024 stand at 1,132,086 (31 December 2023 they stood at £1,097,938) not including restricted funds, designated funds and fixed assets.

## **Risk Management**

SPI operates a Risk Management policy championing best practice in risk management and mitigation. In 2024, the trustees periodically assessed the major risks to which SPI is exposed and were satisfied that systems are in place to mitigate the charity's exposure.

Risks are identified under 5 headings: Strategic, Financial, Regulatory (compliance), Management and Operational and are monitored using an organisational Risk Register that is reviewed quarterly by the Leadership Team.

The Risk Register is reviewed Quarterly by the Finance and Risk Sub-Committee of the Board, with any new risks or risks of growing significance discussed by the Committee and, where necessary, raised at the next full Board meeting. In addition, the HR and Safeguarding Sub-Committee reviews risks relating to staff, volunteers and safeguarding quarterly.

Safeguarding continues to be the other key risk for the charity, given the vulnerable circumstances the people we work with face. Due to the nature of SPI's work with children, young people and families in extremely precarious situations globally, this is a fundamental area of our work.

The International Safeguarding and Protection Manager (ISPM) continues to lead the organisation's pro-active approach, responding to and mitigating safeguarding concerns and incidents. The ISPM also works closely with legal practitioners on individual cases to provide social work evidence documenting the significant harm children experienced, thereby strengthening the case for family reunification. The team continued to learn from this work and reviewed SPI's Safeguarding Policy. The charity also benefits from having an experienced Safeguarding Lead, Atiqullah Sayed, on the Board of Trustees who brings additional expertise and oversight.

In 2024, a total of 171 safeguarding reports were submitted, of which 60% were safeguarding 'concerns' and 40% 'incidents'. The majority of safeguarding concerns reported in 2024 remained relatively stable. There are two exceptions: concerns for children/ young people detained increased 5-fold (from two to 10 reports) and a four-fold increase in basic needs of individuals/ families not being met. The former is likely a reflection of ever-increasing hostility towards migrants and the difficulties of regularisation of status. The latter is due to ongoing issues with cost-of-living in all the countries we work in. During the year, no formal safeguarding incidents were reported to the Charity Commission.

In 2024, SPI also significantly expanded its safeguarding and protection expertise by implementing a thorough arrivals programmes in the UK and France. Building on the strong protection approach of SPI Greece's work, where a dedicated Social Support Worker has provided crucial expert social support work 'pre-arrival' to SPI Greece's clients for several years, SPI France and SPI UK mirrored this approach, both recruiting dedicated Social Support Workers.

### **SPI's Structure**

The organisation is a charitable company limited by guarantee, incorporated on 8th January 2018, and registered as a charity on 20th August 2018. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Safe Passage International France was registered as a charitable association in France on 8th December 2018, association number RNA W751250000, SIREN 844544890, Address: 2bis Rue Dupont de l'Eure, 75020 Paris. The Director of SPI France reports to the France Board as well as to the SPI CEO. The France Board was composed in 2024 of Tim Stevens (Chair), Patricia Whaley (Treasurer), and Caroline Tu Phuong Doan. All three are also trustees of SPI.

SPI was registered in Greece as an A.M.K.E. (not-for-profit organisation) 'Safe Passage International AMKE' on 2nd August 2019, registration number 1810155, company number 151609201000. The Director of SPI AMKE reports to the Greek Board as well as to the SPI CEO. The Greek Board is composed of Ioannis Papageorgiou (Chair), Patricia Whaley (Treasurer) and Jason Rabinowitz, all three are also trustees of SPI.

### **Appointment of trustees**

Safe Passage International is governed by a Board of Trustees (also Company Directors) who meet quarterly to set policy, agree strategy, and ensure that the charity's charitable purposes are met. The Board is formally supported by three Sub-Committees: Finance and Risk Committee, HR and Safeguarding Committee and Legal and Advocacy Committee, which meet quarterly in advance of the full trustee meeting, set out in the agreed scheme of delegation.

For appointment of new trustees, a skills audit and open recruitment process takes place, which targets broad advertising to help attract the candidates who will contribute to the Board where any gaps are identified. Potential trustees are shortlisted and interviewed by a panel of trustees and the Chief Executive.

All trustees are required to undertake Disclosure and Barring Service (DBS) checks or equivalent criminal background checks in their country of residence, and misconduct statements as per the [Misconduct Disclosure Scheme](#). Trustees are provided with an induction programme on appointment.

### **Remuneration Policy**

The key management personnel of Safe Passage International are the Board of Trustees and the Leadership Team. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 5 to the accounts.

The Leadership Team are responsible for the day-to-day operations and running of the charity. SPI aims to pay competitively for all SPI roles, with a usual reference point ranging 10% around the median percentile for the sector, based on reliable market comparisons of similar sized organisations.

Salaries are reviewed annually. In deciding whether to increase pay for all roles, SPI considers first whether the charity can afford to offer pay increases. If deemed affordable by the SPI Board, cost of living increases will be prioritised, with a presumption to increase by CPI annually. Any additional increases will be contingent on budget, with the charity prioritising adjustments to ensure salaries remain competitive.

### **Gender Pay Gap**

For the 4th year in succession, SPI has voluntarily undertaken a gender pay gap review, using UK government guidance on methods of calculation. Overall, the gender pay gap within the UK charity for 2024 was 1.44% (2023 figure was -6.8%). The gap has mainly reduced due to the end of work carried out by external consultants who were on higher daily rates and were all women in previous years. The figures indicate that the organisation has kept a good record when it comes to addressing gender-based pay equality in the workplace. However, we are also mindful that this will require constant attention as a charity, and that the gender pay gap does not account for the intersectional nature of inequality.

### **Ethnicity Pay Gap**

Our commitment to diversity, representation and inclusion is highlighted in the voluntary publication of our ethnicity pay gap. We use the same methodology as for the gender pay gap but remain aware that different methodology might be better suited to capture the true nature and

roots of any highlighted pay gap. Overall, the ethnicity pay gap within the UK charity for 2024 has been significantly reduced and stood at 0.13% (2023 figure was 8%). Paired with positive action in recruitment and fair salary structure we are confident that going forward we will eradicate any gap in pay. As with the gender pay gap, this requires constant attention and improvement, and does not account for the intersectional nature of inequality.

## References and Administrative Details

|                                                                                                                                                   |                 |                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------------------------------------------------------------------------|
| <b>Company number</b>                                                                                                                             | 11136659        |                                                                               |
| <b>Country of incorporation</b>                                                                                                                   | United Kingdom  | <b>Registered office and operational address:</b> PO Box 79446, LONDON E2 2HS |
| <b>Charity number</b>                                                                                                                             | 1179608         |                                                                               |
| <b>Country of registration</b>                                                                                                                    | England & Wales |                                                                               |
| <b>Trustees</b> Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: |                 |                                                                               |

Ioannis Papageorgiou  
(Co-Chair of SPI Board from 10.04.2025; President of SPI Greece A.M.K.E.)  
Jason Rabinowitz  
Timothy Stevens  
(Co-Chair of SPI Board from 10.04.2025; President of SPI France Charitable Association)  
Atiqullah Sayed (Safeguarding Lead)  
Patricia Whaley (Treasurer, Co-Chair of SPI Board from 10.04.2025)  
Ayesha Aziz (appointed 11.03.2024)  
Caroline Tu Phuong Doan  
Jack Steadman  
Lusine Manukyan  
Thomas Wyer (appointed 17.03.2025)  
Zoe Bantleman (appointed 17.03.2025)  
Clare Tudor (resigned 13.04.2024)  
Francesca Klug (resigned 11.03.2024)  
Leyla Kayacik (appointed on 31.01.2025, resigned on 20.03.2025)  
Magid Magid (Chair) (resigned 10.04.2025)

## Company Secretary

Jasmin Bukic

## Key management personnel

|                        |                                                  |
|------------------------|--------------------------------------------------|
| Bethany Gardiner-Smith | CEO (resigned March 2024)                        |
| Wanda Wyporska         | CEO (appointed March 2024) (left April 2025)     |
| Jasmin Bukic           | Operations and People                            |
| Gunes Kalkan           | Campaigns and Communications                     |
| Marie Charlotte Fabie  | Director of Safe Passage France                  |
| Pascal Arthaud         | Finance and Programmes (resigned September 2024) |
| Sandy Protogerou       | Director of Safe Passage Greece                  |
| Sarah Miguel           | Fundraising (resigned September 2024)            |
| Daniel Rourke          | UK Legal (resigned June 2025)                    |

Note: following the resignation of Magid Magid as chair, three of the trustees are sharing the chair role pending the recruitment of a new chair.

**Auditor** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
110 Golden Lane, London, EC1Y 0TG

**Bankers** Barclays Bank UK PLC  
9 Portman Square  
London, SW1A 3AL

**Solicitors** Russell Cooke  
2 Putney Hill  
London, SW15 6AB

### **Statement of responsibilities of the trustees**

The trustees (who are also directors of Safe Passage International for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the State of Affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Trustees' annual report**

**For the year ended 31 December 2024**

---

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2024 was 12 (2023: 14). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

**Auditor**

Sayer Vincent LLP was the charitable company's auditor in previous years and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 15.09.2025 and signed on their behalf by

Patricia Whaley  
Treasurer

## **Independent Auditor's Report**

### **To the members of**

### **Safe Passage International**

---

#### **Opinion**

We have audited the financial statements of Safe Passage International (the 'parent charitable company') and its subsidiary/subsidiaries (the 'group') for the year ended 31 December 2024 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Safe Passage International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

## **Independent Auditor's Report**

### **To the members of**

### **Safe Passage International**

---

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

## **Independent Auditor's Report**

### **To the members of**

### **Safe Passage International**

---

- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## **Independent Auditor's Report**

### **To the members of**

#### **Safe Passage International**

---

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

#### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all

## **Independent Auditor's Report**

### **To the members of**

### **Safe Passage International**

---

irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

24 September 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

## Safe Passage International

### Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2024

|                                                                   | Note | Unrestricted<br>£ | Restricted<br>£ | Total 2024<br>£  | Unrestricted<br>£ | Restricted<br>£ | Total 2023<br>£  |
|-------------------------------------------------------------------|------|-------------------|-----------------|------------------|-------------------|-----------------|------------------|
| <b>Income from:</b>                                               |      |                   |                 |                  |                   |                 |                  |
| Donations, legacies and bank interest                             | 2    | 1,395,431         | 1,052,299       | <b>2,447,730</b> | 1,527,377         | 892,803         | <b>2,420,180</b> |
| Total income                                                      |      | 1,395,431         | 1,052,299       | <b>2,447,730</b> | 1,527,377         | 892,803         | <b>2,420,180</b> |
| <b>Expenditure on:</b>                                            |      |                   |                 |                  |                   |                 |                  |
| Raising funds                                                     | 3    | 66,136            | 44,091          | <b>110,227</b>   | 167,415           | -               | <b>167,415</b>   |
| Charitable activities: Legal and Casework                         | 3    | 1,062,185         | 708,123         | <b>1,770,308</b> | 775,814           | 466,385         | <b>1,242,199</b> |
| Charitable activities: Advocacy & Campaigns                       | 3    | 242,855           | 389,885         | <b>632,741</b>   | 179,451           | 336,288         | <b>515,739</b>   |
| Total expenditure                                                 |      | 1,371,176         | 1,142,099       | <b>2,513,276</b> | 1,122,680         | 802,673         | <b>1,925,353</b> |
| Net (expenditure)/income for the year                             | 4    | 24,254            | (89,800)        | <b>(65,546)</b>  | 404,697           | 90,130          | <b>494,827</b>   |
| Transfer of Funds                                                 |      | (926)             | 926             | -                | -                 | -               | -                |
| Net (expenditure)/income before other recognised gains and losses |      | 23,328            | (88,874)        | <b>(65,546)</b>  | 404,697           | 90,130          | <b>494,827</b>   |
| <b>Net movement in funds</b>                                      |      |                   |                 |                  |                   |                 |                  |
| Total funds brought forward                                       |      | 1,526,495         | 141,621         | <b>1,668,116</b> | 1,121,798         | 51,489          | <b>1,173,287</b> |
| Total funds carried forward                                       |      | 1,549,823         | 52,747          | <b>1,602,570</b> | 1,526,495         | 141,621         | <b>1,668,116</b> |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.  
Movements in funds are disclosed in Note 18 to the financial statements.

**Safe Passage International**  
**Balance Sheets**  
**As at 31 December 2024**

Company no. 11136659

|                                                | Note | The group               |                         | SPI UK                  |                         |
|------------------------------------------------|------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                                |      | 2024                    | 2023                    | 2024                    | 2023                    |
|                                                |      | £                       | £                       | £                       | £                       |
| Fixed Assets:                                  |      |                         |                         |                         |                         |
| Tangible assets                                | 9    | <u>24,652</u>           | 12,374                  | <u>22,576</u>           | 9,652                   |
|                                                |      | <b>24,652</b>           | 12,374                  | <b>22,576</b>           | 9,652                   |
| Current assets:                                |      |                         |                         |                         |                         |
| Debtors                                        | 12   | <b>244,033</b>          | 773,945                 | <b>150,113</b>          | 817,999                 |
| Cash at bank and in hand                       |      | <u>2,783,071</u>        | 2,973,458               | <u>2,693,246</u>        | 2,753,623               |
|                                                |      | <b>3,027,104</b>        | 3,747,403               | <b>2,843,359</b>        | 3,571,622               |
| Liabilities:                                   |      |                         |                         |                         |                         |
| Creditors: Amounts falling due within one year | 13   | <u>(730,060)</u>        | (992,000)               | <u>(634,807)</u>        | (881,740)               |
| Net Current assts                              |      | <b>2,297,044</b>        | 2,755,403               | <b>2,208,552</b>        | 2,689,882               |
| Total assets less current liabilities          |      | <u><b>2,321,696</b></u> | 2,767,777               | <u><b>2,231,128</b></u> | 2,699,534               |
| Creditors: amounts falling due after one year  | 14   | <u>(719,126)</u>        | (1,099,661)             | <u>(719,126)</u>        | (1,099,661)             |
| <b>Total net assets</b>                        |      | <u><b>1,602,570</b></u> | <u><b>1,668,116</b></u> | <u><b>1,512,003</b></u> | <u><b>1,599,873</b></u> |
| <b>Funds:</b>                                  | 18   |                         |                         |                         |                         |
| Restricted income funds                        |      | <b>52,747</b>           | 141,621                 | <b>52,747</b>           | 141,621                 |
| Designated fund                                |      | <b>417,738</b>          | 428,557                 | <b>417,738</b>          | 428,557                 |
| Unrestricted general funds                     |      | <u><b>1,132,086</b></u> | 1,097,938               | <u><b>1,041,518</b></u> | 1,029,694               |
|                                                |      | <u><b>1,602,570</b></u> | 1,668,116               | <u><b>1,512,003</b></u> | 1,599,873               |

Approved by the trustees on 15 September 2025 and signed on their behalf by

Patricia Whaley  
Treasurer

**Safe Passage International**  
**Consolidated statement of cashflows**  
**For the year ended As at 31 December 2024**

|                                                                                                       | 2024             |                         | 2023             |                         |
|-------------------------------------------------------------------------------------------------------|------------------|-------------------------|------------------|-------------------------|
|                                                                                                       | £                | £                       | £                | £                       |
| <b>Cash flows from operating activities</b>                                                           |                  |                         |                  |                         |
| Net (expenditure) / income for the reporting period<br>(as per the statement of financial activities) | (65,546)         |                         | 494,827          |                         |
| Depreciation charges                                                                                  | 2,562            |                         | 1,880            |                         |
| Decrease / (increase) in debtors                                                                      | 529,912          |                         | (524,333)        |                         |
| (Decrease) / Increase in creditors                                                                    | <u>(642,072)</u> |                         | <u>1,720,964</u> |                         |
|                                                                                                       |                  | (175,144)               |                  | 1,693,338               |
| <br>Cash flows from investing activities                                                              |                  |                         |                  |                         |
| Purchase of fixed assets                                                                              | <u>(15,240)</u>  |                         | <u>(2,982)</u>   |                         |
| Net cash (used in) investing activities                                                               |                  | (15,240)                |                  | (2,982)                 |
| <br>Change in cash and cash equivalents in the year                                                   |                  | <u>(190,385)</u>        |                  | <u>1,690,356</u>        |
| <br>Cash and cash equivalents at the beginning of the year                                            |                  | 2,973,456               |                  | 1,283,100               |
| <br><b>Cash and cash equivalents at the end of the year</b>                                           |                  | <u><b>2,783,071</b></u> |                  | <u><b>2,973,456</b></u> |

**Analysis of cash and cash equivalents**

|                                 | At 1<br>January<br>2024<br>£ | Cashflows<br>£   | Other<br>non-cash<br>changes<br>£ | At 31<br>December<br>2024<br>£ |
|---------------------------------|------------------------------|------------------|-----------------------------------|--------------------------------|
| Cash at bank and in hand        | 2,973,456                    | (190,385)        | -                                 | 2,783,071                      |
| Total cash and cash equivalents | <u>2,973,456</u>             | <u>(190,385)</u> | <u>-</u>                          | <u>2,783,071</u>               |

## **1 Accounting Policies**

### **1. Basis of Preparation:**

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

These financial statements consolidate the results of SPI UK and its two controlled entities Safe Passage International (France) and Safe Passage International (Greece) on a line-by-line basis. Transactions and balances between SPI UK and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of SPI UK's balance sheet.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made several subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Key judgements that the charity has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### **2. Income:**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**3. Expenditure and Irrecoverable VAT:**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the costs of delivering services, and other activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**4. Allocation of Support Costs:**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity:

Raising funds: 10%

Legal and Casework: 60%

Advocacy & Campaigns: 30%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**5. Operating Leases:**

Rental charges are charged on a straight-line basis over the term of the lease.

**6. Interest Receivable:**

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

**7. Fund Accounting:**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the respective fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

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

**8. Tangible Fixed Assets:**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer Equipment: 3 years estimated Useful Economic Life

Fixtures & Fittings: 10 years estimated Useful Economic Life

**9. Cash at Bank and in Hand:**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**10. Creditors and Provisions:**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**11. Pensions:**

The charity participates in a defined contribution scheme charged to the statement of financial activities as they become payable in accordance with FRS102

**2 Income From Donations , Legacies and Bank Interest**

|               | 2024              |                  |                         | 2023              |                 |                         |
|---------------|-------------------|------------------|-------------------------|-------------------|-----------------|-------------------------|
|               | Unrestricted<br>£ | Restricted<br>£  | Total<br>£              | Unrestricted<br>£ | Restricted<br>£ | Total<br>£              |
| Gifts         | 1,310,457         | 1,052,299        | <b>2,362,756</b>        | 1,507,191         | 892,803         | <b>2,399,994</b>        |
| Bank Interest | 84,974            | -                | <b>84,974</b>           | 20,186            | -               | <b>20,186</b>           |
|               | <u>1,395,431</u>  | <u>1,052,299</u> | <u><b>2,447,730</b></u> | <u>1,527,377</u>  | <u>892,803</u>  | <u><b>2,420,180</b></u> |

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

**3a Analysis of expenditure (current year)**

|                               | <b>Raising funds</b> | <b>Legal and Casework</b> | <b>Advocacy &amp; Campaigns</b> | <b>Governance costs</b> | <b>Support costs</b> | <b>2024 Total</b> | <b>2023 Total</b> |
|-------------------------------|----------------------|---------------------------|---------------------------------|-------------------------|----------------------|-------------------|-------------------|
|                               | <b>£</b>             | <b>£</b>                  | <b>£</b>                        | <b>£</b>                | <b>£</b>             | <b>£</b>          | <b>£</b>          |
| Staff costs                   | 27,150               | 981,882                   | 462,127                         | -                       | 145,555              | <b>1,616,714</b>  | 1,335,110         |
| France Operations             | -                    | 342,220                   | -                               | -                       | -                    | <b>342,220</b>    | 52,019            |
| Greece Operations             | -                    | 202,018                   | 48,520                          | -                       | -                    | <b>250,538</b>    | 39,517            |
| UK Legal & Arrivals           | -                    | -                         | -                               | -                       | -                    | -                 | 64,117            |
| Governance costs              | -                    | -                         | -                               | 15,125                  | -                    | <b>15,125</b>     | 17,305            |
| Other UK expenditure          | 42,379               | -                         | -                               | -                       | 246,299              | <b>288,678</b>    | 417,285           |
|                               | 69,529               | 1,526,120                 | 510,647                         | 15,125                  | 391,854              | <b>2,513,276</b>  | 1,925,353         |
| Support costs                 | 39,185               | 235,113                   | 117,556                         | -                       | (391,854)            | -                 | -                 |
| Governance costs              | 1,513                | 9,075                     | 4,538                           | (15,125)                | -                    | -                 | -                 |
| <b>Total expenditure 2024</b> | <b>110,227</b>       | <b>1,770,308</b>          | <b>632,741</b>                  | <b>-</b>                | <b>-</b>             | <b>2,513,276</b>  |                   |
| Total expenditure 2023        | 167,415              | 1,242,199                 | 515,739                         | -                       | -                    |                   | 1,925,353         |

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

**3b Analysis of expenditure (prior year)**

|                               | <b>Raising funds</b>  | <b>Legal and Casework</b> | <b>Advocacy &amp; Campaigns</b> | <b>Governance costs</b> | <b>Support costs</b> | <b>2023 Total</b>       | <b>2022 Total</b> |
|-------------------------------|-----------------------|---------------------------|---------------------------------|-------------------------|----------------------|-------------------------|-------------------|
|                               | £                     | £                         | £                               | £                       | £                    | £                       | £                 |
| Staff costs                   | 86,918                | 713,541                   | 294,107                         | 43,459                  | 197,086              | <b>1,335,110</b>        | 1,369,226         |
| France Operations             | -                     | 33,812                    | 10,404                          | -                       | 7,803                | <b>52,019</b>           | 51,868            |
| Greece Operations             | -                     | 39,517                    | -                               | -                       | -                    | <b>39,517</b>           | 24,747            |
| UK Legal & Arrivals           | -                     | 64,117                    | -                               | -                       | -                    | <b>64,117</b>           | 89,371            |
| Governance costs              | -                     | -                         | -                               | 17,305                  | -                    | <b>17,305</b>           | 14,822            |
| Other UK expenditure          | 15,296                | -                         | 15,622                          | -                       | 386,367              | <b>417,285</b>          | 304,174           |
|                               | <u>102,214</u>        | <u>850,987</u>            | <u>320,133</u>                  | <u>60,764</u>           | <u>591,256</u>       | <b><u>1,925,353</u></b> | <u>1,854,208</u>  |
| Support costs                 | 59,126                | 354,753                   | 177,377                         | -                       | (591,256)            | -                       |                   |
| Governance costs              | 6,076                 | 36,458                    | 18,229                          | (60,764)                | -                    | -                       |                   |
| <b>Total expenditure 2023</b> | <b><u>167,416</u></b> | <b><u>1,242,198</u></b>   | <b><u>515,739</u></b>           | <b><u>-</u></b>         | <b><u>-</u></b>      | <b><u>1,925,353</u></b> |                   |
| Total expenditure 2022        | <u>195,873</u>        | <u>1,068,730</u>          | <u>589,577</u>                  | <u>-</u>                | <u>-</u>             |                         | <u>1,854,181</u>  |

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

|                                             |             |              |
|---------------------------------------------|-------------|--------------|
| <b>4 Net Income for the year</b>            | <b>2024</b> | <b>2023</b>  |
|                                             | <b>£</b>    | <b>£</b>     |
| This is stated after charging / (crediting) |             |              |
| Depreciation                                | 2,442       | 1,880        |
| Operating Lease Rentals                     |             |              |
| Property                                    | 113,416     | 67,689       |
| Auditor's Remuneration (Excluding VAT):     |             |              |
| Audit                                       | 13,200      | 11,250       |
| Other services                              | -           | 3,000        |
| Foreign Exchange losses                     | <u>(62)</u> | <u>3,300</u> |

**Analysis of staff costs , trustee remuneration and expenses, and the cost of key management**

**5 Personnel**

Staff costs were as follows:

|                                                                 |               |               |
|-----------------------------------------------------------------|---------------|---------------|
|                                                                 | <b>2024</b>   | <b>2023</b>   |
|                                                                 | <b>£</b>      | <b>£</b>      |
| Salaries and Wages                                              | 1,370,373     | 1,115,655     |
| Social Security                                                 | 186,182       | 176,049       |
| Employer's contribution to defined contribution pension schemes | <u>60,159</u> | <u>43,406</u> |
|                                                                 | 1,616,714     | 1,335,110     |
|                                                                 | <b>2024</b>   | <b>2023</b>   |
|                                                                 | <b>£</b>      | <b>£</b>      |
| Key management staff emoluments:                                |               |               |
| £60,001 - £70,000                                               | <u>1</u>      | <u>Nil</u>    |

The Total Employee benefits (Including pension contributions and employer's national insurance) of the key management personnel was £496,288( 2023 : £511,688)

The Charity Trustees were neither paid nor received any other benefits from employment with the charity in the year (2023 : Nil ). No Charity trustee received Payment for professional or other services supplied to the charity (2023 : Nil).

Trustees' expenses represents the payment or reimbursements of travel and subsistence costs in 2024 of £1,656 (2023: £1,324) relating to 4 trustee (2023 : 6).

**6 Staff Numbers**

The average number of employees (head count based on number of staff employed) during the year was 34 , FTE 27.8 (2023: headcount 31, FTE 28).

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

**7 Related Party Transactions**

Transactions between the charity and its two subsidiaries in Greece and France are disclosed in Note 10. There are no other related party transactions to disclose for 2024 (2023 : None).

Donations from trustees in 2024 totalled £Nil (2023: £2,210). There were no other donations from related parties outside the normal course of business and there were no restricted donations from related parties.

**8 Taxation**

The Charity is exempt from corporation tax as well as all its income is charitable and applied for charitable purposes.

**9 Tangible fixed assets**

**The Group**

|                               | <b>SPI Greece<br/>Computer<br/>Equipment<br/>£</b> | <b>SPI France<br/>Computer<br/>Equipment<br/>£</b> | <b>SPI UK<br/>Computer<br/>Equipment<br/>£</b> | <b>SPI UK<br/>Fixtures &amp;<br/>Fittings<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------------|----------------------------------------------------|----------------------------------------------------|------------------------------------------------|-----------------------------------------------------|--------------------|
| <b>Cost</b>                   |                                                    |                                                    |                                                |                                                     |                    |
| At the start of the year      | 3,595                                              | 4,886                                              | 1,286                                          | 15,139                                              | 24,906             |
| Additions in the year         | 402                                                | -                                                  | 14,438                                         | -                                                   | 14,840             |
| <b>At the end of the year</b> | <b>3,997</b>                                       | <b>4,886</b>                                       | <b>15,724</b>                                  | <b>15,139</b>                                       | <b>39,746</b>      |
| <b>Depreciation</b>           |                                                    |                                                    |                                                |                                                     |                    |
| At the start of the year      | 3,595                                              | 2,163                                              | 1,286                                          | 5,487                                               | 12,531             |
| Charge for the year           | 33                                                 | 1,015                                              | -                                              | 1,514                                               | 2,562              |
| <b>At the end of the year</b> | <b>3,628</b>                                       | <b>3,178</b>                                       | <b>1,286</b>                                   | <b>7,001</b>                                        | <b>15,093</b>      |
| <b>Net book Value</b>         |                                                    |                                                    |                                                |                                                     |                    |
| <b>At the end of the eyar</b> | <b>369</b>                                         | <b>1,708</b>                                       | <b>14,438</b>                                  | <b>8,138</b>                                        | <b>24,653</b>      |
| At the start of the year      | -                                                  | 2,723                                              | -                                              | 9,652                                               | 12,375             |

All above assets are used for charitable purposes.

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

**9 Tangible fixed assets (continued)**

**The Charity**

|                               | <b>SPI UK<br/>Computer<br/>Equipment<br/>£</b> | <b>SPI UK<br/>Fixtures &amp;<br/>Fittings<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------------|------------------------------------------------|-----------------------------------------------------|--------------------|
| <b>Cost</b>                   |                                                |                                                     |                    |
| At the start of the year      | 1,286                                          | 15,139                                              | 16,425             |
| Additions in the year         | 14,438                                         | -                                                   | 14,438             |
|                               | -                                              | -                                                   | -                  |
| <b>At the end of the year</b> | <b>15,724</b>                                  | <b>15,139</b>                                       | <b>30,863</b>      |
| <b>Depreciation</b>           |                                                |                                                     |                    |
| At the start of the year      | 1,286                                          | 5,487                                               | 6,773              |
| Charge for the year           | -                                              | 1,514                                               | 1,514              |
|                               | -                                              | -                                                   | -                  |
| <b>At the end of the year</b> | <b>1,286</b>                                   | <b>7,001</b>                                        | <b>8,287</b>       |
| <b>Net book Value</b>         |                                                |                                                     |                    |
| <b>At the end of the year</b> | <b>14,438</b>                                  | <b>8,138</b>                                        | <b>22,576</b>      |
| At the start of the year      | -                                              | 9,652                                               | 9,652              |

All above assets are used for charitable purposes.

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

**10a Subsidiary Undertaking (France)**

The Charity controls and fully funds a social enterprise Safe Passage International registered in France. The company number is 844 544 890 00016, NAF: 8899A. The registered office address is 2bis Rue Dunpont de l'Eure, 75020 Paris.

All activities have been consolidated on a line by line basis in the statement of financial activities

The trustees Tim Stevens, and Patricia Whaley Together with the Head of France, Marie Charlotte Fabie are founding members of the organisation registered on 08 December 2018 Commencing Activity on 1 January 2019.

A Summary of the results of the associated entity is shown below:

|                                                            | <b>2024</b>      | <b>2023</b>   |
|------------------------------------------------------------|------------------|---------------|
|                                                            | <b>£</b>         | <b>£</b>      |
| Donations (Restricted)                                     | <b>96,964</b>    | 66,957        |
| Donations and bank interest (Unrestricted)                 | -                | 6,225         |
| Contribution from parent Undertaking                       | <b>317,316</b>   | 324,348       |
| <b>Income</b>                                              | <b>414,280</b>   | 397,530       |
| <b>Expenses</b>                                            | <b>(408,189)</b> | (385,566)     |
| <b>Surplus</b>                                             | <b>6,091</b>     | 11,964        |
| <b>Charitable Funds</b>                                    |                  |               |
| Total Charitable funds brought forward                     | <b>53,098</b>    | 41,135        |
| Surplus                                                    | <b>6,091</b>     | 11,963        |
| <b>Total Charitable Funds Carried Forward</b>              | <b>59,189</b>    | 53,098        |
| The aggregate of the assets, liabilities and reserves was: |                  |               |
| Assets                                                     | <b>109,023</b>   | 184,729       |
| Liabilities                                                | <b>(49,834)</b>  | (131,631)     |
| <b>Reserves</b>                                            | <b>59,189</b>    | <b>53,098</b> |

There were no amounts owed to the parent undertaking at the end of the year (2023: £Nil). An advance payment of £34,101 (2023: £32,065) was made in December 2024 by SPI UK to cover January 2025 expenses. There were £303 Amounts owed from the parent undertaking at the end of the year (2023: £4,920).

Safe Passage International (France) undertakes charitable activities in line with the objects of Safe Passage International (UK Entity), therefore no management charges were levied in 2024.

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

**10b Subsidiary Undertaking (Greece)**

The Charity controls and fully funds, a civil non-profit entity Safe Passage AMKE registered in Greece. The company VAT number is EL 996858091, tax office A' Athens. The registered office address is 28th Karaiskaki Str. Athens, Postal Code 10554, Greece.

All activities have been consolidated on a line by line basis in the statement of financial activities

The trustees Ioannis Papageorgiou (acting as representative of Safe Passage UK), Jason Rabinowitz, and Patricia Whaley are members of the organisation which was registered on 02 August 2019 commencing activity on 16 June 2020.

A Summary of the results of the associated entity is shown below:

|                                                            | <b>2024</b>      | 2023          |
|------------------------------------------------------------|------------------|---------------|
|                                                            | <b>£</b>         | £             |
| Contribution from parent Undertaking                       | <b>235,623</b>   | 155,652       |
| <b>Income</b>                                              | <b>235,623</b>   | 155,652       |
| <b>Expenses</b>                                            | <b>(250,538)</b> | (171,905)     |
| <b>(Loss)</b>                                              | <b>(14,915)</b>  | (16,253)      |
| <b>Charitable Funds</b>                                    |                  |               |
| Total Charitable funds brought forward                     | <b>35,246</b>    | 51,499        |
| (Loss)                                                     | <b>(14,915)</b>  | (16,253)      |
| <b>Total Charitable Funds Carried Forward</b>              | <b>20,331</b>    | 35,246        |
| The aggregate of the assets, liabilities and reserves was: |                  |               |
| Assets                                                     | <b>45,647</b>    | 50,860        |
| Liabilities                                                | <b>(19,893)</b>  | (15,614)      |
| <b>Reserves</b>                                            | <b>25,755</b>    | <b>35,246</b> |

There were no amounts owed to the parent undertaking at the end of the year

An advance payment of £31,150 (2023: £20,100) was made in December 2024 by SPI UK to cover January 2025 expenses.

Safe Passage International (Greece) undertakes charitable activities in line with the objects of Safe Passage International (UK Entity), therefore no management charges were levied in 2024.

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

**11 Parent Charity (SPI UK)**

The parent charity's gross income and the results for the year end are disclosed as follows:

|                                  | <b>2024</b>      | <b>2023</b> |
|----------------------------------|------------------|-------------|
|                                  | <b>£</b>         | <b>£</b>    |
| Gross Income                     | <b>2,350,767</b> | 2,346,999   |
| (Deficit) / surplus for the year | <b>(56,720)</b>  | 499,117     |

**12 Debtors**

|                                                          | <b>The Group</b> |                | <b>SPI UK</b>  |                |
|----------------------------------------------------------|------------------|----------------|----------------|----------------|
|                                                          | <b>2024</b>      | <b>2023</b>    | <b>2024</b>    | <b>2023</b>    |
|                                                          | <b>£</b>         | <b>£</b>       | <b>£</b>       | <b>£</b>       |
| Trade Debtors                                            | <b>61,485</b>    | 6,322          | <b>61,485</b>  | 2,443          |
| Other Debtors                                            | <b>23,273</b>    | 84,473         | <b>47,263</b>  | 83,496         |
| Prepayments                                              | <b>67,343</b>    | 13,848         | <b>18,064</b>  | 10,593         |
| Prepayments for January From SPI UK to SPI Greece/France | -                | -              | 65,751         | 52,165         |
| Accrued Income                                           | <b>91,932</b>    | 669,302        | <b>23,301</b>  | 669,302        |
|                                                          | <b>244,033</b>   | <b>773,945</b> | <b>215,864</b> | <b>817,999</b> |

**13 Creditors: amounts falling due within one year**

|                                   | <b>The Group</b> |                | <b>SPI UK</b>  |                |
|-----------------------------------|------------------|----------------|----------------|----------------|
|                                   | <b>2024</b>      | <b>2023</b>    | <b>2024</b>    | <b>2023</b>    |
|                                   | <b>£</b>         | <b>£</b>       | <b>£</b>       | <b>£</b>       |
| Bank and overdrafts               | <b>363</b>       | -              | <b>363</b>     | -              |
| Trade Creditors                   | <b>68,842</b>    | 31,288         | <b>63,451</b>  | 29,471         |
| Taxation and Social Security      | <b>85,771</b>    | 121,367        | <b>23,044</b>  | 18,739         |
| Pension Fund                      | <b>9,708</b>     | (430)          | <b>9,708</b>   | (430)          |
| Other Creditors                   | -                | 10,753         | -              | 18             |
| Amounts due to group undertakings | -                | -              | <b>303</b>     | 4,920          |
| Accruals                          | <b>41,080</b>    | 38,229         | <b>13,643</b>  | 38,229         |
| Deferred Income (Note16)          | <b>524,296</b>   | 790,793        | <b>524,296</b> | 790,793        |
|                                   | <b>730,060</b>   | <b>992,000</b> | <b>634,807</b> | <b>881,740</b> |

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

**14 Creditors: amounts falling due after one year**

|                           | <b>The Group</b> |                  | <b>SPI UK</b>  |                  |
|---------------------------|------------------|------------------|----------------|------------------|
|                           | <b>2024</b>      | <b>2023</b>      | <b>2024</b>    | <b>2023</b>      |
|                           | <b>£</b>         | <b>£</b>         | <b>£</b>       | <b>£</b>         |
| Deferred Income (Note 16) | 719,126          | 1,099,661        | 719,126        | 1,099,661        |
|                           | <u>719,126</u>   | <u>1,099,661</u> | <u>719,126</u> | <u>1,099,661</u> |

**15 Deferred Income**

Deferred income comprises grants funds that have been received in the financial year where the respective grant agreement specifies that some of these grant funds are to cover activities that will take place after the financial year end. The large increase in deferred income is the result of large multi-year restricted grant received in the year, as a portion of the funding is specifically intended for the financial year 2025

|                                       | <b>The Group</b> |                  | <b>SPI UK</b>    |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|
|                                       | <b>2024</b>      | <b>2023</b>      | <b>2024</b>      | <b>2023</b>      |
|                                       | <b>£</b>         | <b>£</b>         | <b>£</b>         | <b>£</b>         |
| Opening Balance                       | 1,890,454        | 180,950          | 1,890,454        | 177,271          |
| Amount Released to income in the year | (1,171,328)      | (180,950)        | (1,171,328)      | (177,271)        |
| Amount deferred in the year           | 524,296          | 1,890,454        | 524,296          | 1,890,454        |
| Balance at the end of the year        | <u>1,243,422</u> | <u>1,890,454</u> | <u>1,243,422</u> | <u>1,890,454</u> |

**16 Pension Scheme**

The charity auto-enrols employees in the UK into a Defined Contributions Scheme with TPT Retirement solutions Scheme. Contributions are paid into the scheme by 10th of the month following that in which the contributions were deducted from gross pay.

**17a Analysis of group net assets between funds (Current Year)**

|                                       | <b>General Unrestricted</b> | <b>Designated funds</b> | <b>Restricted funds</b> | <b>Total funds</b>      |
|---------------------------------------|-----------------------------|-------------------------|-------------------------|-------------------------|
|                                       | <b>£</b>                    | <b>£</b>                | <b>£</b>                | <b>£</b>                |
| Tangible Fixed Assets                 | 24,652                      | -                       | -                       | <b>24,652</b>           |
| Net Current Assets                    | 1,826,599                   | 417,738                 | 52,747                  | <b>2,297,044</b>        |
| Long Term Liabilities                 | (719,126)                   | -                       | -                       | <b>(719,126)</b>        |
| <b>Net assets at 31 December 2024</b> | <b><u>1,132,085</u></b>     | <b><u>417,738</u></b>   | <b><u>52,747</u></b>    | <b><u>1,602,570</u></b> |

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

**17b Analysis of group net assets between funds (Prior Year)**

|                                       | General          | Designate<br>d | Restrict<br>ed |                        |
|---------------------------------------|------------------|----------------|----------------|------------------------|
|                                       | Unrestrict<br>ed | funds          | funds          | <b>Total<br/>funds</b> |
|                                       | £                | £              | £              | £                      |
| Tangible Fixed Assets                 | 12,374           | -              | -              | <b>12,374</b>          |
| Net Current Assets                    | 2,185,225        | 428,557        | 141,621        | <b>2,755,403</b>       |
| Net Current Liabilities               | (1,099,661)      | -              | -              | <b>(1,099,661)</b>     |
| <b>Net assets at 31 December 2023</b> | <b>1,097,938</b> | <b>428,557</b> | <b>141,621</b> | <b>1,668,116</b>       |

**Safe Passage International**  
**For the year end 31 December 2024**  
**Note 18a Movements in funds (current year)**

|                                             | At 1 January<br>2024<br>£ | Income &<br>gains<br>£ | Expenditure &<br>losses<br>£ | Transfers<br>£ | At 31<br>December<br>2024<br>£ |
|---------------------------------------------|---------------------------|------------------------|------------------------------|----------------|--------------------------------|
| <b>Restricted funds:</b>                    |                           |                        |                              |                |                                |
| A B Charitable Trust                        | -                         | 36,600                 | (36,600)                     | -              | -                              |
| APBI Law Firms UK                           | -                         | 52,192                 | (52,192)                     | -              | -                              |
| Benevolentia                                | 20,000                    | -                      | (20,926)                     | 926            | -                              |
| Choose Love                                 | -                         | 220,000                | (220,000)                    | -              | -                              |
| City Bridge Foundation                      | -                         | 35,800                 | (35,800)                     | -              | -                              |
| Comic Relief (across borders)               | 58,753                    | 131,450                | (190,203)                    | -              | -                              |
| Comic Relief (Ukraine)                      | -                         | 241,045                | (203,341)                    | -              | <b>37,704</b>                  |
| Foundation 4                                | -                         | 20,000                 | (20,000)                     | -              | -                              |
| Geoff Herrington Charitable Trust           | -                         | -                      | -                            | -              | -                              |
| Foundation 6                                | -                         | 25,000                 | (9,957)                      | -              | <b>15,043</b>                  |
| National Philanthropic Trust                | 62,868                    | -                      | (62,868)                     | -              | -                              |
| Open Society Foundation                     | -                         | 103,212                | (103,213)                    | -              | -                              |
| Paul Hamlyn Sudan & Gaza Crisis<br>Response | -                         | 30,000                 | (30,000)                     | -              | -                              |
| Sigrid Rausing Trust                        | -                         | -                      | -                            | -              | -                              |
| SPIUP Law Firms                             | -                         | 115,000                | (115,000)                    | -              | -                              |
| Sudan Projects (Law Firms)                  | -                         | 42,000                 | (42,000)                     | -              | -                              |
| <b>Total restricted funds</b>               | <b>141,621</b>            | <b>1,052,299</b>       | <b>(1,142,099)</b>           | <b>926</b>     | <b>52,747</b>                  |
| <b>Unrestricted funds:</b>                  |                           |                        |                              |                |                                |
| Designated funds:                           |                           |                        |                              |                |                                |
| Opportunities Fund                          | 40,068                    | -                      | (10,819)                     | -              | <b>29,249</b>                  |
| Future Activities Fund                      | 388,489                   | -                      | -                            | -              | <b>388,489</b>                 |
| <b>Total designated funds</b>               | <b>428,557</b>            | <b>-</b>               | <b>(10,819)</b>              | <b>-</b>       | <b>417,738</b>                 |
| <b>General funds</b>                        | <b>1,097,938</b>          | <b>1,395,431</b>       | <b>(1,360,357)</b>           | <b>(926)</b>   | <b>1,132,086</b>               |
| <b>Total unrestricted funds</b>             | <b>1,526,495</b>          | <b>1,395,431</b>       | <b>(1,371,176)</b>           | <b>(926)</b>   | <b>1,549,823</b>               |
| <b>Total funds</b>                          | <b>1,668,116</b>          | <b>2,447,730</b>       | <b>(2,513,275)</b>           | <b>-</b>       | <b>1,602,570</b>               |

#### **Purposes of restricted funds**

##### **AB Charitable Trust**

Two grants; one restricted to UK activities, one restricted to UK partnership work to use legal assistance to support people fleeing Gaza.

##### **APBI Law Firms UK**

Pro Bono Legal partnerships established to support Afghan refugees seeking safety in the UK.

##### **Benevolentia**

Core support towards SPI's work to support child refugees in Europe (by using the law).

##### **Choose Love**

Grant funding salary costs in France.

##### **City Bridge Foundation**

Restricted grant towards the legal support and casework and the Young Leaders programme at Safe Passage

##### **Comic Relief**

Two grants: funding from the Across Borders Fund for Safe Passage towards support for people on the move throughout Europe. Funding restricted to SPI's Ukraine Response Project.

##### **Geoff Herrington Charitable Trust**

A restricted grant towards remuneration for experts by experience.

##### **Foundation 6**

A restricted grant supporting SPI clients who are experiencing financial hardship

##### **National Philanthropic Trust**

A multi-year grant, with the restriction that funds must be spent over a minimum of four years, with a maximum of 5% spent in the first year (2023), a maximum of 25% spent in each of the following three years (2024, 2025, 2026) and the remainder spent in the final year (2027).

##### **Open Society Foundation**

A restricted grant towards supporting clients in Sudan

##### **Paul Hamlyn Sudan & Gaza Crisis Response**

A restricted grant towards our crisis response work providing immediate and strategic support to those in Sudan and Gaza

##### **Sigrid Rausing Trust**

A grant towards SPI's core activities in the UK, France and Greece.

##### **SPIUP Law Firms**

Support for Sudan projects from Law Firms.

#### **Purposes of designated funds**

##### **Future Activities Fund**

This fund represents the commitment the trustees have made to the implementation of specific activities and projects

##### **Opportunities Fund**

This fund would be for activities that are important opportunities or contingencies that it was not possible to budget precisely for in advance, but that may advance the charity's mission and safeguard against an uncertain and fluctuating economic and fundraising climate.

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

**Note 18b Movements in funds (prior year)**

|                                                            | At 1<br>January<br>2023<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£   | At 31<br>December<br>2023<br>£ |
|------------------------------------------------------------|------------------------------|------------------------|------------------------------|------------------|--------------------------------|
| <b><i>Restricted funds:</i></b>                            |                              |                        |                              |                  |                                |
| AB Charitable Trust                                        | 15,000                       | 35,400                 | (50,400)                     | -                | -                              |
| APBI Law Firms UK                                          | 340                          | 43,329                 | (43,669)                     | -                | -                              |
| Benevolentia                                               | -                            | 20,000                 | -                            | -                | 20,000                         |
| Choose Love                                                | -                            | 82,500                 | (82,500)                     | -                | -                              |
| Comic Relief                                               | -                            | 193,203                | (134,451)                    | -                | 58,752                         |
| European Programme for Integration<br>and Migration (EPIM) | 36,003                       | 8,493                  | (44,496)                     | -                | -                              |
| Foundation 1                                               | -                            | 32,000                 | (32,000)                     | -                | -                              |
| Foundation 2                                               | 146                          | 40,083                 | (40,229)                     | -                | -                              |
| Foundation 3                                               | -                            | 25,000                 | (25,000)                     | -                | -                              |
| Foundation 4                                               | -                            | 20,000                 | (20,000)                     | -                | -                              |
| Foundation 5                                               | -                            | 2,000                  | (2,000)                      | -                | -                              |
| Geoff Herrington Charitable Trust                          | -                            | 8,000                  | (8,000)                      | -                | -                              |
| National Philanthropic Trust                               | -                            | 78,737                 | (15,868)                     | -                | 62,869                         |
| Sigrid Rausing Trust                                       | -                            | 80,000                 | (80,000)                     | -                | -                              |
| Souter Foundation                                          | -                            | 3,000                  | (3,000)                      | -                | -                              |
| The Law Society Charitable Trust                           | -                            | 2,500                  | (2,500)                      | -                | -                              |
| The Pilgrim Trust                                          | -                            | 10,000                 | (10,000)                     | -                | -                              |
| The Roddick Foundation                                     | -                            | 1,500                  | (1,500)                      | -                | -                              |
| The Swire Charitable Trust                                 | -                            | 18,333                 | (18,333)                     | -                | -                              |
| Treebeard Trust                                            | -                            | 7,500                  | (7,500)                      | -                | -                              |
| Trust for london                                           | -                            | 31,750                 | (31,750)                     | -                | -                              |
| SPIUP Law Firms                                            | -                            | 110,800                | (110,800)                    | -                | -                              |
| Joseph Rowntree                                            | -                            | 38,675                 | (38,675)                     | -                | -                              |
| <b>Total restricted funds</b>                              | <b>51,489</b>                | <b>892,803</b>         | <b>(802,671)</b>             | <b>-</b>         | <b>141,621</b>                 |
| <b><i>Unrestricted funds:</i></b>                          |                              |                        |                              |                  |                                |
| Designated funds:                                          |                              |                        |                              |                  |                                |
| Opportunities Fund                                         | 40,068                       | -                      | (10,819)                     | -                | <b>29,249</b>                  |
| Future Activities Fund                                     | 255,393                      | -                      | -                            | 133,096          | <b>388,489</b>                 |
| Staff Contingency Fund                                     | 50,000                       |                        | (56,467)                     | 6,467            | -                              |
| <b>Total designated funds</b>                              | <b>345,461</b>               | <b>-</b>               | <b>(67,286)</b>              | <b>139,563</b>   | <b>417,738</b>                 |
| <b>General funds</b>                                       | <b>776,337</b>               | <b>1,527,377</b>       | <b>(1,066,213)</b>           | <b>(139,563)</b> | <b>1,097,938</b>               |
| <b>Total unrestricted funds</b>                            | <b>1,121,798</b>             | <b>1,527,377</b>       | <b>(1,133,499)</b>           | <b>-</b>         | <b>1,515,676</b>               |
| <b>Total funds</b>                                         | <b>1,173,287</b>             | <b>2,420,180</b>       | <b>(1,936,170)</b>           | <b>-</b>         | <b>1,657,297</b>               |

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

**Purposes of restricted funds**

**AB Charitable Trust**

Two grants; one restricted to UK activities, one restricted to UK partnership work to use legal assistance to support people fleeing Gaza.

**APBI Law Firms UK**

Pro Bono Legal partnerships established to support Afghan refugees seeking safety in the UK.

**Choose Love**

Grant funding salary costs in France.

**Comic Relief**

Two grants: funding from the Across Borders Fund for Safe Passage towards support for people on the move throughout Europe. Funding restricted to SPI's Ukraine Response Project.

**European Programme for Integration and Migration (EPIM)**

Grant towards SPI's Ukraine Response Project.

**FOUNDATION #1**

Towards our Campaigning and Advocacy work in response to the Afghan Crisis.

**FOUNDATION #2**

12-month grants for the UK Arrivals Programme and Youth Advocacy Programme supporting families and children prearrival and upon arrival in the UK.

**FOUNDATION #3**

Restricted to UK advocacy and campaigning work.

**FOUNDATION #4**

Grant funding restricted to UK partnership work to use legal assistance to support people fleeing Gaza.

**FOUNDATION #5**

A restricted grant towards a Young Leaders residential (UK).

**Geoff Herrington Charitable Trust**

A restricted grant towards remuneration for experts by experience.

**National Philanthropic Trust**

A multi-year grant, with the restriction that funds must be spent over a minimum of four years, with a maximum of 5% spent in the first year (2023), a maximum of 25% spent in each of the following three years (2024, 2025, 2026) and the remainder spent in the final year (2027).

**Sigrid Rausing Trust**

A grant towards SPI's core activities in the UK, France and Greece.

**Souter Charitable Trust**

Grant towards SPI's Ukraine Response Project.

**The Law Society Charitable Trust**

A restricted grant towards the Ukraine Response Project.

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

**The Pilgrim Trust**

A restricted grant towards the Ukraine Response Project (UK campaigning).

**The Roddick Foundation**

A restricted grant towards the Ukraine Response Project (pilot phase).

**The Swire Charitable Trust**

Fund restricted to UK activities.

**Treebeard Trust**

A restricted grant towards the Ukraine Response Project.

**Trust for London**

A grant plus continuation funding towards the Press and Public Affairs Manager and Youth Advocacy Programme.

**SPIUP Law Firms**

Pro Bono Legal partnerships established to support people fleeing Ukraine to reach safety in the UK.

**Joseph Rowntree Charitable Trust**

A grant towards SPI's core activities in the UK.

**Purposes of designated funds**

**Future Activities Fund**

This fund represents the commitment the trustees have made to the implementation of specific 2024 activities and projects.

**Opportunities Fund**

This fund would be for activities that are important opportunities or contingencies that it was not possible to budget precisely for in advance, but that may advance the charity's mission and safeguard against an uncertain and fluctuating economic and fundraising climate.

**Staff contingency fund**

In aid of progressive family friendly policies and any staffing shortcomings due to programmatic / core capacity response.

**Safe Passage International**  
**Notes to the financial statements**  
**For the year ended As at 31 December 2024**

---

**19 Operating lease commitments payable as a lease**

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

|                    | <b>2024<br/>Property</b> | <b>2023<br/>Property</b> |
|--------------------|--------------------------|--------------------------|
| Less than one year | <b>14,297</b>            | 16,536                   |
| One to five years  | -                        | -                        |
| Over five years    | -                        | -                        |
|                    | <b>14,297</b>            | 16,536                   |

**20 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

---

# Accounts

---

Company number: 11136659  
Charity number: 1179608



**Safe Passage International**

**Report and financial statements**

**For the year ended 31 December 2023**

Safe Passage is a company limited by guarantee, registered in England and Wales with the registered office PO Box 79446, London E2 2HS

Safe Passage International is regulated in the UK by the OISC with the authorisation number N201800034

**Contents:**

|                                                                                                                                                                |    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Safe Passage International Mission, Vision & Values                                                                                                            | 4  |
| Safe Passage International Activities                                                                                                                          | 6  |
| Safe Passage International's work in 2023                                                                                                                      | 7  |
| GOALS 1 and 2: We will improve access to safe routes for refugees inside and outside of Europe who seek protection within Europe                               | 9  |
| GOAL 3: We will challenge policies and rhetoric that undermine the fundamental right to seek asylum in Europe                                                  | 13 |
| GOAL 4: We will hold ourselves accountable to all those connected and committed to our work by embodying our values and mission on every level that we operate | 15 |
| Fundraising in 2023                                                                                                                                            | 17 |
| Our Standards                                                                                                                                                  |    |
| Third Parties                                                                                                                                                  |    |
| Income and Expenditure                                                                                                                                         | 20 |
| Reserves Policy                                                                                                                                                |    |
| Risk Management                                                                                                                                                | 21 |
| Appointment of trustees                                                                                                                                        |    |
| Remuneration Policy                                                                                                                                            |    |
| References and Administrative Details                                                                                                                          | 25 |
| Statement of responsibilities of the trustees                                                                                                                  | 26 |
| Independent Auditor's Report                                                                                                                                   | 28 |
| Consolidated statement of financial activities                                                                                                                 | 33 |
| Balance Sheet                                                                                                                                                  | 34 |
| Consolidated statement of cash flows                                                                                                                           | 35 |
| Notes to the financial statements                                                                                                                              | 36 |

**Trustees' Annual Report**

The trustees present their report and the audited financial statements for the year ended 31 December 2023. Reference and administrative information set out on pages 25 form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

Safe Passage International Mission, Vision & Values

# STRATEGIC PLAN 2022- 2025

SAFE PASSAGE  
INTERNATIONAL



## Vision

We believe every person has the right to be safe, safe to be with their family and safe to rebuild their lives. Our vision is a world where the people who need it have safe passage to a place of safety, family and justice.

## Mission

We champion the rights of refugees and displaced people as they flee persecution, using the law to help them access safe routes to a place of safety. We work alongside refugees to campaign for change and build public support for safe passage for all.

## Values



Groundbreaking



Determined



Compassionate



### Groundbreaking

- Looking for new ways to break barriers down
- Challenging rules and norms
- Looking for new projects and ways of working
- Ensuring we are at the cutting edge, rather than part of the crowd
- Open about mistakes and learning from them



### Determined

- Challenging the system
- Being unafraid to act; determined to keep going
- Advocating for an unpopular cause
- Working in a challenging environment



### Compassionate

- Setting clear, realistic plans
- Treating every person as an individual with intrinsic dignity and worth
- Respecting one another's limits, boundaries and contributions
- Demonstrating full respect for people's human dignity

## Goals



***GOAL 1: We will improve access to safe routes for refugees who arrive in Europe***



***GOAL 2: We will improve access to safe routes for refugees outside of Europe seeking protection within Europe***



***GOAL 3: We will challenge policies and rhetoric that undermine the fundamental right to seek asylum in Europe***



***GOAL 4: We will hold ourselves accountable to all those connected and committed to our work by embodying our values and mission on every level that we operate.***

### Public Benefit

Safe Passage International (SPI) is a charity for public benefit. The objects of the charity are, for the public benefit, the relief of refugees, asylum seekers, migrant workers and their families and dependents who are in conditions of need, hardship and distress (in such ways as are exclusively charitable under the law of England and Wales) in particular but without limitation by assisting individuals to access safe and legal routes to sanctuary within and between countries.

### Safe Passage International Activities

SPI's cross-border legal teams provide expert legal assistance and representation to children, separated families and adults in vulnerable circumstances who are seeking safety and protection in Europe. The charity's legal expertise is focussed on unaccompanied children and family reunion, using domestic and European immigration and asylum law to help people make safe journeys to European countries where they have a link or family tie. SPI's legal and protection staff also work with children and families to ensure they can access their basic rights such as accommodation, health care and social support throughout the legal process and when arriving at their destination country.



*SPI currently has registered offices in the UK, Greece and France, and a presence in Poland.*

SPI's campaigning and advocacy work maximises impact by advocating for systemic improvements to policies and practices which impede refugee rights. Through a combination of political advocacy, campaigning, and strategic litigation, SPI builds and coordinates campaigns to challenge narratives about refugee rights and to secure political change to enable broader access to safe routes to sanctuary for all. SPI's work is underpinned by a staunch commitment to anti-racism and a belief that to achieve maximum impact, the charity's work must be informed by people from refugee backgrounds with direct experience of its work. SPI's teams work hard to provide access to safe alternatives to the dangerous journeys that many feel they have no choice but to make.

**Safe Passage International's work in 2023**

**Chair of Trustees Introduction**

Reflecting on 2023, it is undeniable that another gruelling year has unfolded for refugees in the UK and elsewhere in Europe. The UK Government bulldozed through unprecedented and dangerous legislation, from the appalling Illegal Migration Act to the Safety of Rwanda (Asylum and Immigration) Act facilitating deportations to Rwanda. Despite SPI's campaigning, the political climate remains hostile, with safe routes still a distant hope for many refugees – often with tragic consequences. During the year, we mourned the loss of at least seven lives in the English Channel, knowing more have died with no recognition.

SPI saw first-hand through our legal work with refugee families that children bear the heaviest cost of this hostility, left stranded in squalid camps across Europe or exposed to heightened risks of exploitation by smugglers. Shockingly, evidence revealed that at least 17 unaccompanied children in Europe go missing every day. Yet, despite the persistent anti-refugee rhetoric saturating political discourse and dominating headlines, SPI's dedication and determination have remained unchanged. Our legal teams across France, the UK and Greece secured visas and won appeals for child refugees at risk of detention. Here in the UK, we put pressure on the Government to promise new safe routes for Afghan families seeking reunion.

During 2023, SPI continued to drive the conversation on safe routes, launching a comprehensive report and associated campaign – Routes to Safety – and promoting its recommendations at key events. Our messages have gained momentum with the general public, with thousands rallying to support our call for new routes to safety, family and hope. Alongside our core legal work to assist children to reach safety, our Afghan Pro-Bono Initiative went from strength to strength, with media exposure leading to important wins for our clients. Our 'REUNIR' project in France saw SPI expanding support for refugees from various conflict regions.

In Greece, SPI began broadening the scope of our work to provide legal and social support for refugee family unity in Europe, as well as continuing with family reunification work. Despite fading public attention, our Ukraine Response Project team remained steadfast in providing essential aid to refugees fleeing the prolonged conflict. SPI also swiftly took on several legal cases to support Palestinians in Gaza seeking family reunion in the UK amidst the unfolding crisis, alongside conducting a Sudan response scoping mission.

Once again, the voices of those with lived experience drove our work forwards; with Young Leaders helping us shape and deliver impactful campaigns last year, delivering powerful speeches to politicians, sharing stories in the media, and honing their advocacy skills. Our Experts by Experience Consultants continued to shape strategic decisions, holding us accountable and providing valuable insights from their own experience.

The year ahead is vital. Pivotal elections will shape refugee rights, and as we scale our impact, is an incredibly exciting time to stand with us and champion safe routes. To all who stood in solidarity with us in 2023 and will do so again this year – your continued support fuels our mission, and we couldn't be more grateful.

In March 2024, we were delighted to appoint Dr Wanda Wyporska, an experienced Chief Executive, who, as a daughter of Windrush and the granddaughter of a Polish refugee, is passionate about our work. We look forward to seeing her take the organisation forward. At the same time, it is with gratitude and sadness that we bid farewell to Beth Gardiner-Smith, our founding CEO, and we wish her all the very best for the future.



**Magid Magid**  
**Chair of Trustees**

*'In the past year, we have seen a lot of tragedies occur with many losses of life at sea, and the right to asylum under attack with the Illegal Migration Bill being passed. There has been political instability with the changing Home Secretary and continuing hostile environment towards refugees; all of which has made me more grateful for Safe Passage. In times of such instability, Young Leaders have had one another and the organisation to lean on, allowing ourselves to support one another with the emotional impact of this changing political climate, and working together to fight for the change that we so desperately want to see. The Young Leaders' group will continue to work hard in 2024 to bring about change and increase our impact.'*

**- Ayesha, Trustee and Young Leader, 2023**

**GOALS 1 and 2: We will improve access to safe routes for refugees inside and outside of Europe who seek protection within Europe**

**Core legal work**

2023 saw SPI continue its core legal work to assist children to reunite with family in Europe, from countries both inside and outside of the European Union.

The routes SPI focuses on are complex and ever-changing, and the need for safeguarding and protection is increasing. The charity sees that where children are left in limbo due to failures in safe routes, there is a further risk of trauma, mental health difficulties, and, in the worst cases, the risk of children growing frustrated with the legal process and trying to travel irregularly in a desperate attempt to reach their family. Many of these children go missing.

In 2023, we used our legal work to support a total of **1,069** people fleeing persecution to access safe routes and support.

In 2023, SPI used its legal expertise in Greece, France and the UK to:

- Support **1,069** people to access safe routes and support;
- Provide **629** people with expert legal and protection advice;
- Run **146** legal cases, representing **12** different nationalities;
- Provide **219** families with social support to access their legal rights;
- Train **180** sector peers through capacity building workshops focussed on sharing SPI's legal expertise on family reunion and safe routes with other organisations across Europe.

SPI's legal team in the UK continued to lead the sector with its expertise in complex Entry Clearance cases both inside and outside the UK Immigration Rules, which culminated in **38** safe arrivals of children and families to the UK. At the end of 2023, the UK legal team had **68** live cases of direct representation: **23** cases in which the application is being prepared; **14** cases in which the application has been submitted and a decision is pending; and **20** appeals (the remaining cases had either been granted or the application has been withdrawn and children are awaiting transfer).

The legal team in France continued to support the casework of unaccompanied minors and families in the EU seeking family reunion and protection in France. In 2023, this casework achieved a **100%** success rate, with **20** positive decisions received for families and individuals, and a further

15 cases benefiting from legal advice. The team supported 11 separated families in France to travel safely to the UK for family reunion; this represented 31 people including 13 children.

In Greece, SPI's legal experts continued to focus on casework across different legal contexts. The team strengthened its expertise on complex Dublin cases, successfully representing 15 cases of people in Greece seeking family reunion in France, Italy, the Netherlands, Denmark and Switzerland. The team also began work to support people with refugee status in Greece, particularly single parents with children, to obtain travel documents from the Greek Asylum Service to travel to other EU countries where they have family links. The team undertook 7 successful such cases.

Although SPI's work focuses on preventing the need to make dangerous journeys within the European continent, the vast majority of people the charity works with have had no choice but to make perilous journeys to reach Europe in the first place. Therefore, throughout 2023, SPI also worked with people outside Europe to travel safely for protection within Europe. In this context, SPI's legal teams in the UK, France and Greece supported cases of unaccompanied children and families in countries such as Sudan, Iran, Afghanistan, Turkey and Pakistan to travel safely to European countries where they have a family tie or connection.

### **Crisis response work**

Throughout 2023, SPI demonstrated agility in responding to emerging global crises through a combination of legal expertise and strong international partnerships.

#### **Ukraine Response Project**

The Ukraine Response Project (URP) was established in September 2022 in response to war breaking out in February of that year. The UK Government launched two official schemes for Ukrainians – Homes for Ukraine and the Ukraine Family Scheme - enabling Ukrainians to apply for visas to come to the UK. Given the presence of over 1 million Ukrainian refugees in Poland by April 2022, SPI identified a strategic need to set up a legal clinic in Warsaw, to raise awareness of the UK schemes and provide tailored legal assistance to refugees wanting to apply. 2023 was the first full year of the project's operation.

Throughout 2023, many with whom SPI worked, struggled with a lack of awareness about the schemes; significant bureaucratic difficulties that made accessing the schemes difficult; and a gap between who could qualify for the two schemes, which left many in limbo. The URP clinic's work

**For the year ended 31 December 2023**

---

provides legal assistance to overcome these obstacles, whilst evidence and data gathered from this work support SPI's advocacy work to improve access to safe routes for people fleeing Ukraine.

In 2023, the Ukraine Response Project:

- Supported 232 clients with one off legal advice and casework support;
- Supported a further 152 dependents of SPI clients;
- Secured 72 visas for people to travel safely to the UK;
- Provided legal representation in 8 complex cases.

The project was also recognised as 'Standout' at the FT Innovation Awards in 2023.

**Afghanistan Response Projects**

The 'Alliance Française Pro-Bono pour les Afghans' (AFPBA) project in France continued to assist Afghans to safely reach family in France with the support of 12 commercial law firms. In 2023, the project supported 47 families, including 118 children. Positive outcomes for cases can take a long time to materialise due to the complex nature of the casework. Of the total number of people supported by the project in 2023, 14 cases were accepted, which included 36 visas granted and 13 families reunited.

The huge success of AFPBA, has resulted in an expansion of the work during 2024. Rather than focus on a specific nationality, the project now encompasses family reunion and safe routes for people from all nationalities, with a focus on responding to emerging global crises. This is an opportunity to strengthen SPI's long-term expertise. The project is now known as REUNIR.

Meanwhile, the Afghan Pro Bono Initiative (APBI) in the UK continued to run smoothly as a joint project with Refugee Legal Support (RLS) and 14 commercial law firms. The project's aim is to address the pressing need for Afghan nationals and their families to access crucial legal information, advice, and representation concerning safe routes to the UK, particularly after the Taliban takeover.

Since the project's inception, 1,250 people have received answers to their initial enquiries; 303 Afghan individuals received one-off legal advice; 121 Afghans secured legal representation; and 19 individuals were accepted to travel safely to the UK. Of this total, approximately 60% of APBI's cases involve children and women. This significant impact for Afghan families could not have been achieved without the 9,760 hours of time donated to the project by volunteers. SPI is extremely grateful to all our volunteers who give up their time to support our work.

For the year ended 31 December 2023

In 2023, the project won the LawWorks award for 'Most Effective pro-Bono Partnership' and was highly commended in The Lawyer's Awards and the FT Innovation Awards for our work with Afghan refugees in the UK.

Emerging Crises

Sadly, throughout 2023, SPI continued to see more families torn apart by war and persecution in new and ongoing crises, prompting the charity to explore the feasibility of work in Sudan and Gaza. Scoping exercises revealed the desperate need for legal assistance to reunite children with their family members in Europe, and by the end of the year, SPI had taken on test cases for children stuck in Gaza wishing to reunite with family in the UK, and families fleeing Sudan seeking legal assistance to reunite safely in France. This work has further developed in 2024 and we have seen already families reunited successfully in 2024.

Born during the global pandemic, baby Anna\*'s young life took a distressing turn when her mother, Bella\*, was denied asylum in Greece and became undocumented, leaving her without any financial resources. When Anna was just 11 months old, Greek child protection services saw Bella struggling and removed baby Anna from her. Bella left the country heading for France, feeling completely heartbroken and devastated at leaving Anna alone in Greece.

Bella sought safety in France, but sadly the French authorities also refused her application for asylum. This is when our team was contacted to help her reunite with her baby. We feared it might never be possible because she didn't have legal residency in France, but we worked tirelessly to secure Bella's legal status in France. A glimmer of hope emerged when we discovered a vital family link through Bella's new partner, who has French citizenship. Leveraging this connection, we were able to build a strong legal case, eventually obtaining a residence card for Bella. After extensive efforts, we finally received the long-awaited green light for Anna to join her mother in France. She arrived safely in June 2023.

*\*names changed to protect identity*



**GOAL 3: We will challenge policies and rhetoric that undermine the fundamental right to seek asylum in Europe**

Throughout 2023, Goal 3 of SPI's strategy proved more important than ever before as the hostile environment towards refugees and those seeking asylum across Europe continued to be a determining factor in the charity's campaigns and advocacy work.

In the UK, the Illegal Migration Act passed into law, whilst a renewed and senseless commitment to the Safety of Rwanda (Asylum and Immigration) Bill (which became an Act on April 25th 2024) dominated the public narrative. The UK Government remained resolute in providing few viable safe routes to the UK and continued to punish those who therefore have no choice but to make dangerous journeys. Access was severely restricted to the few functioning asylum schemes available, such as Homes for Ukraine, and those eligible for resettlement under the Afghan Schemes (ARAP and ACRS) experienced significant delays and inconsistencies. Moreover, we are yet to see the Government set up similar schemes to support those displaced by the devastating wars in Sudan and Palestine, meaning many more people are being forced to make dangerous journeys.

We mobilised  
**25,528** people  
in campaigning and  
advocacy actions  
campaigning and  
advocacy work.

In response, SPI increased its public profile to ensure that the charity is viewed as the authority on viable safe routes to challenge the hostile narrative. SPI mobilised **25,258** people in campaigning and advocacy to call for safe passage and defend human rights. The charity secured **327 mentions** in press articles and reached over **1.6 million** people via social media channels. Over **300** SPI grassroots campaigners were active at the local level across most regions in the UK. Importantly, SPI successfully brought pressure to bear on the UK Government to concede on the length of time children can be held in detention before they can apply for bail (under the Illegal Migration Act).

SPI secured **327**  
media features and  
was referenced in  
Parliament **6** times.

Safe routes for Afghans continue to be too slow, too restrictive and with too few places available, including for children. SPI therefore continued to campaign on Afghan family reunion and through this work secured a promise from the UK Government to ensure that separated Afghan families can safely reunite in the UK. In February 2023, the SPI community came together in Parliament as

part of SPI's [#ReuniteAfghanFamilies](#) campaign. The event included asking MPs for meetings on the day and handing a [letter](#) to the Prime Minister demanding that the Government creates a pathway for those evacuated under ACRS Pathway 1 to bring family to the UK safely. The campaign received support from a cross-party group of MPs, including Conservatives, Labour, Liberal Democrat and Greens, and 1864 supporters also wrote to their MPs to amplify the issue. The Afghan Pro Bono Initiative project in partnership with Refugee Legal Support, also launched a pivotal report: [Two Years of Empty Promises: The UK Leaves Afghans Stranded and At Risk](#).



*SPI campaigners meet outside Parliament for the #NoAfghanLeftBehind action.*

**SPI launched the Routes to Safety Campaign:**

Whilst the Government's narrative surrounding refugee rights grew ever more hostile and access to asylum and protection was restricted, 2,842 lone children were forced to come to the UK by risking a dangerous journey across the Channel in unseaworthy boats between July 2022 and June 2023. In response, SPI launched the [Routes to Safety report and headline campaign](#), calling for the UK Government to urgently establish new safe routes – the only way to prevent more precious lives being lost in the Channel and dismantle the smuggling networks at their core.

SPI's report makes an evidence-based case for a competent and compassionate alternative, by prioritising three key areas: ruin smugglers' deadly trade by establishing safe routes for those seeking safety in the UK; renew the UK's commitment to international cooperation; and restore the right to seek asylum and rebuild the asylum system.

**GOAL 4: We will hold ourselves accountable to all those connected and committed to our work by embodying our values and mission on every level that we operate**

Goal 4 of SPI's strategy outlines the charity's belief that to achieve maximum impact for the people we work with, the charity's internal culture and structures must reflect its core values. During 2023, SPI developed and implemented important new policies, including a new salary structure and a clear framework for ensuring that people with lived experience are equitably remunerated. Cost-of-living salary increases were rolled out to all staff to support them working in the charity sector during a time of great economic instability, and the Wellbeing Working Group continued to listen to and advocate for staff, and devise interventions.

Increasing the representation of staff with lived experience of seeking safety and staff from racialised communities at every level continues to be a key priority for the organisation. Throughout 2023, SPI further imbedded its inclusive recruitment and positive action processes and ensured that staff at every level received the training needed to implement these processes consistently. SPI's 2023 internal reporting demonstrates that this work is having a positive impact on the staff demographics. At the end of 2023, the UK team comprised **32% staff** from Black, Asian, Mixed or Other Minoritised backgrounds and **16%** with direct lived experience. Meanwhile, the Board comprised **46% trustees** from Black, Asian, Mixed and Other Minoritised Ethnic backgrounds and **27%** with direct lived experience.

SPI must ensure an inclusive and equitable working environment to retain new staff and trustees and support all staff to thrive in their roles. Therefore, throughout 2023, the charity continued work towards becoming a truly anti-racist organisation and deepening its collective understanding of what is required to make this a reality. The charity launched an anti-racism action plan that sets out SPI's short and medium-term commitments, and a complimentary workplan to ensure the charity achieves this and holds itself accountable. SPI's anti-racism reading groups continued to meet and a newly formed Anti-Racism Executive Committee was established. The group will drive forward SPI's anti-racism work, lead a culture of accountability, and provide a safe space for Black, Asian, Mixed and Other Minoritised Ethnic staff, trustees, Young Leaders and volunteers.

SPI also launched its Expert by Experience Consultants cohort, hiring three Young Leaders to inform decision-making across the organisation and thereby strengthen internal work. Some examples of work the consultants advised on includes:

- A framework for equitable compensation of people with lived experience;
- An Ethical Fundraising Policy;
- A 2024-2027 Fundraising Strategy;
- A new anti-racism action plan and Anti-Racism Executive Committee;
- The strategy and workplans for Young Leaders and Expert by Experience roles and lived experience participation more broadly;
- Campaigns and communications actions
- Improving legal resources for clients;
- The staff Away Days and operational planning for 2024.

### Young Leaders

The SPI Young Leaders are a group of young people who are refugees or who are seeking asylum, working together with SPI to campaign for change, as well as actively seeking to recruit more people with direct lived experience at every level of the organisation, the charity has deepened the involvement of the Young Leaders in its internal work.



**30**  
Young Leaders  
with lived  
experience  
campaigning for  
change.

Throughout 2023, 30 Young Leaders galvanised SPI's work, with a particular focus on informing decision-making at all levels of the organisation. This included 10 Young Leaders fully participating in shortlisting and interview panels to inform recruitment and selection processes, which included recruiting the new CEO; appointing SPI's first Young Leader Trustee to the Board; and recruiting a cohort of 3 Expert by Experience Consultants from the Young Leaders group.

*"I am Abdulrahman Bdiwi, a member of the Young Leader group and one of the Expert by Experience Consultants at Safe Passage. For the last 18 months, I have been working and volunteering with teams across the organisation. I've had the pleasure of contributing to the establishment of meaningful involvement for individuals with lived experience of seeking safety at all levels. Collaborating with many teams, including HR, I have been actively involved in adapting new policies that empower individuals like me to bring about impactful changes, emphasising well-being considerations and addressing the unique challenges faced by those with lived experience.*

*I'm proud that we have worked together at Safe Passage to develop a fair compensation policy for lived experience involvement. We have been working to increase the number of staff members with lived experience and become a more diverse and inclusive organisation.*

*Like many other Young Leaders, I've played a key role in providing input on the recruitment of Safe Passage's Interim CEO, staff members, and trustees. I've had the opportunity to engage with funders, ensuring that the voices and perspectives of individuals with lived experience are valued and integrated into the organisation's strategic decisions.*

*When Safe Passage explores how to respond to external humanitarian crises, our views and opinions are taken into consideration. Being part of Safe Passage has had a significant impact on my personal and professional journey. My inputs were taken seriously and acted upon, which boosted my confidence and allowed me time to develop my skills and relationships. The dedication of Safe Passage to working 'with – not for' to ensure meaningful involvement for members with lived experience is truly commendable, and I am immensely proud to be an integral part of this conscious and transformative journey."*

- Abdulrahman Bdiwi, SPI Young Leader and Expert By Experience Consultant

### **Future plans**

2024 will be crucial for the development of the organisation and the external environment in which it operates. We are committed to continuing to place providing legal services at the forefront of our work, campaigning for the rights of refugees and advocating for safe routes. Building on a strong 2023, Safe Passage International will take on new core work, including responding to the Sudan crisis and the situation in Gaza. Our response to emerging crises has grown in 2023 and will continue to grow in future years. The year will also see an increase in social support work provided to those who arrive in the UK, reflecting the successful model adopted in France and Greece. Internally, we will continue to strengthen and grow our work with experts by experience and our young leaders. We will continue to invest in our infrastructure and resources, the development of management skills, and a review of SPI's strategic directions.

### **Fundraising in 2023**

SPI continued to maintain a diverse income portfolio, with funds raised from individual donors, trust and foundations, corporate sponsorship and partnerships, and community events. 2023

saw the charity continue to attract and engage public support, with a total of £694,266 secured in donations, ensuring that a substantial amount of the charity's income for the year was unrestricted. This included SPI's highest Big Give Christmas appeal to date, which secured over £100,000. The fundraising team quickly mobilised in response to unfolding crises in Ukraine, Sudan and Gaza, securing funds for scoping missions and response projects. SPI attracted the support of Mackenzie Scott (\$2M via the National Philanthropic Trust), allocated with the restriction of 5% in 2023, and 25% to be spent in 2024, 2025 and 2026, with the remainder to be spent in 2027. This will be instrumental in helping to strengthen financial resilience in future years and enabling the charity to start investing to scale impact and to strengthen its foundations. The charity also continued to receive funding from a range of trusts, foundations, and legal firms, as well as establishing new partnerships.

*"Thanks for all the great work you and your team do! The work you do is more important than ever. I can't think of the Government's Rwanda policy without feeling sick to my stomach - partly because it is disgusting and inhumane, but also partly because I feel so helpless. At least by donating money to organisations such as Safe Passage I can use my own privilege and channel some of my despair towards something positive that makes a real difference." - SPI Supporter.*

## **Our Standards**

SPI is registered with the UK Fundraising Regulator. The charity actively manages its fundraising activities to ensure full compliance with the relevant codes of practice and statutory regulations. SPI generate funds from a wide range of mainly UK sources. This includes individual one-off donations, regular gifts, corporate donations, legacies, and trust and foundation grants, as well as Gift Aid. SPI communicates regularly with supporters through newsletters and appeals via email and social media. The charity provides a comprehensive picture of its activities on the SPI website at [www.safepassage.org.uk](http://www.safepassage.org.uk) as well as via social media channels: [Instagram](#), [Facebook](#), [LinkedIn](#) and [X](#). Each year, SPI publishes an annual impact report to show the difference supporters have helped to make.

SPI is committed to upholding the highest standards of fundraising and data protection, particularly in relation to supporter data. The charity has secure systems including a dedicated database to prevent inappropriate access and protect individual privacy. SPI communicates with supporters on a regular basis, including fundraising and non-fundraising messages, if they have given consent for us to contact them. The charity keeps a record of those people that have

consented to be contacted on its central database. All supporters are informed of SPI's privacy policy, which complies with GDPR. The policy is available on the [website](#) and in all e-communications. SPI received no complaints about fundraising practices during the year. If a complaint were to be received with regards to fundraising carried out by SPI, it would be recorded and investigated as appropriate. Any serious complaint would be escalated to the Leadership Team and Trustees.

### **Third Parties**

SPI does not use professional fundraisers or commercial participators to fundraise on behalf of SPI. Supporters can undertake fundraising on a voluntary basis. In cases where staff fundraisers identify it would be helpful to the public and the volunteer supporter, they are asked to sign a Memorandum of Understanding to ensure that they fundraise within set standards and regulations. In other cases, SPI requests fundraisers to display "in support of" SPI to let the public know that they are volunteer supporters fundraising to support our work, and our fundraising team supports them to fundraise safely and appropriately.

The whole SPI community would like to thank every one of its supporters who contributed to keeping the organisation going in 2023. SPI is incredibly grateful to all its supporters, Friends and partners without whom the charity could not continue its work.

SPI would like to give an especially big thank you to all the Trusts and Foundations that supported our work during the year, including:

- |                                     |                                    |
|-------------------------------------|------------------------------------|
| • A B Charitable Trust              | • The Bromley Trust                |
| • Barreau de Paris Solidarite       | • The Law Society Charitable Trust |
| • Choose Love                       | • The National Philanthropic Trust |
| • Comic Relief                      | • The Reta Lila Howard Foundation  |
| • Geoff Herrington Charitable Trust | • The Roddick Foundation           |
| • Joseph Rowntree Charitable Trust  | • The Swire Charitable Trust       |
| • Sigrid Rausing Trust              | • Treebeard Trust                  |
| • Souter Charitable Trust           | • Trust for London                 |

## **Financial Review**

### **Income and Expenditure**

Having been established in 2018, SPI has grown sustainably to a medium-sized charity, with an income of £2,420,180 in our accounts year ending 31 December 2023 compared to £1,940,510 for the year ending 31 December 2022, an increase of £479,670. This increase included a year-end accrual of a large one-off legacy, which was fully recognised in 2023 income and received in early 2024. Our expenditure for the same year was £1,925,353 (2022: £1,854,181), resulting in a surplus of £494,827.

Restricted funds received in 2023 increased to £892,803 (2022: £751,024); a surplus of £90,130 on restricted funds has resulted in a restricted fund level of £141,621 on 31 December 2023.

During the year SPI also received a restricted grant of \$2,000,000 from MacKenzie Scott, treated as deferred income to be spent over the period 2023-2027 to consolidate and strengthen the charity and prepare it for the continued challenges in both our specific mission to support asylum seekers and the general financial environment. The trustees' intention is to continue to grow our general unrestricted income while using this multi-year grant to invest and grow our operational and strategy capacity. The current fundraising environment is particularly challenging with SPI's donation lines becoming harder to sustain or grow. Fortunately, we have a diverse income portfolio, with 40% of income coming from unrestricted sources such as donations, and will need to build on this foundation to ensure that we can continue to deliver our strategy in a challenging financial environment.

### **Reserves Policy**

General reserves comprise the total reserves available to the charity, less those reserves for which use is restricted or else designated by the Trustees for specific purposes. Each year the Trustees will review the policy for maintaining general reserves, taking into consideration the major risks faced by the charity, their likely impact on income and planned expenditure, and an assessment of the ways to mitigate such risks.

The Trustees have agreed a policy that ensures the safeguarding of charitable commitments and the funding of operational expenditure. This policy also ensures adequate working capital and financial resilience for the charity. For us to meet the objectives of this policy, the Trustees agree that the charity should aim for a free reserves amount calculated with a combination of three main elements, (1) six weeks of the UK average budget, (2) the sum of the possible financial consequences of the uncertainty and reputational risk of the different income categories/streams, and (3) the sum of the possible financial impact of each Risk Register's risks weighted by the probability of their occurrence. Based on these elements, the level of the reserves required for the whole organisation is £766,000, with the option for agreed temporary reductions or redeployments of surpluses if agreed by the Board.

General reserves in the balance sheet at the year-ended 31 December 2023 stand at £1,097,938 (31 December 2022 they stood at £776,397) not including restricted funds, designated funds and fixed assets. At the end of 2023, SPI accrued an unanticipated legacy gift in will of £407,230, which boosted our unrestricted reserves to £1,097,938, equivalent to 6.8 months running costs and a difference of roughly £332,000 from our target reserves. Had we not accrued that one-off gift, our reserves would have been very close to our target level. We received this amount in early 2024, and we will be planning an expanded strategy and budget to allow us to bring unrestricted reserves in line with our reserves policy during 2024/2025. This will result in a planned deficit for 2024 (£2 million income and £2.3 million expenditure) as we draw down on these surplus reserves.

As SPI's organisational expenditure increases over the coming years we will need to maintain a stable reserves position to ensure the sustainability of the organisation and the safeguarding and protection of our clients and their legal cases. Our Trustee Board will continue annual reviews of our reserves policy to ensure we maintain a sufficient level of financial stability.

## **Risk Management**

SPI operates a Risk Management policy championing best practice in risk management and mitigation. The Trustees periodically assessed the major risks to which SPI is exposed and were satisfied that systems are in place to mitigate the charity's exposure.

Risks are identified under 5 headings: Strategic, Financial, Regulatory (compliance), Management and Operational and are monitored using an organisational Risk Register that is reviewed quarterly by the Leadership Team.

The Risk Register is reviewed Quarterly by the Finance and Risk Sub-Committee of the Board, with any new risks or risks of growing significance discussed by the Committee and, where necessary, raised at the next full Board meeting. In addition, the HR and Safeguarding Sub-Committee reviews risks relating to staff, volunteers and safeguarding quarterly.

Safeguarding continues to be a significant key risk for the charity, given the vulnerable circumstances the people we work with face. During 2023, SPI continued to integrate its legal and safeguarding work. The International Safeguarding and Protection Manager worked closely with legal practitioners on individual cases to provide social work evidence documenting the significant harm children were exposed to in their current circumstances, strengthening the case for family reunification. This closer integration was mutually reinforcing with SPI identifying and responding to safeguarding risks more effectively and in turn developing evidence to strengthen family reunion applications. During the year, no formal incidents were reported to the Charity Commission, although the team raised and responded to 179 safeguarding and protection concerns, including 8 high-risk concerns, many of which related to client mental health, physical safety and homelessness. The team continued to learn from this work and reviewed SPI's Safeguarding Policy. The charity also benefited from having an experienced Safeguarding Lead, Atiqullah Sayed, on the Board of Trustees who brings additional expertise and oversight.

## **SPI's Structure**

The organisation is a charitable company limited by guarantee, incorporated on 8th January 2018, and registered as a charity on 20th August 2018.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Safe Passage International France was registered as a charitable association in France on 8th December 2018, association number RNA W751250000, SIREN 844544890, Address: 2bis Rue Dupont de l'Eure, 75020 Paris. The Director of SPI France reports to the France Board as well as to the SPI CEO. The France Board was composed in 2023 of Tim Stevens (Chair), Patricia Whaley (Treasurer), the two were also Trustees of SPI in 2023.

SPI was registered in Greece as an A.M.K.E. (not-for-profit organisation) 'Safe Passage International AMKE' on 2nd August 2019, registration number 1810155, company number 151609201000. The Director of SPI AMKE reports to the Greek Board as well as to the SPI CEO. The Greek Board is composed of Ioannis Papagiorgiou (Chair), Patricia Whaley (Treasurer) and Jason Rabinowitz, all three are also Trustees of SPI.

### **Appointment of trustees**

Safe Passage International is governed by a Board of Trustees (also Company Directors) who meet quarterly to set policy, agree strategy, and ensure that the charity's charitable purposes are met. The Board is formally supported by three Sub-Committees: Finance and Risk Committee, HR and Safeguarding Committee and Legal and Advocacy Committee, which meet quarterly in advance of the full Trustee meeting, set out in the agreed scheme of delegation.

For appointment of new trustees, a skills audit and open recruitment process takes place, which targets broad advertising to help attract the candidates who will contribute to the Board where any gaps are identified. Potential trustees are shortlisted and interviewed by a panel of Trustees and the Chief Executive.

All Trustees are required to undertake Disclosure and Barring Service (DBS) checks or equivalent criminal background checks in their country of residence. For 2023, SPI extended a misconduct disclosure scheme to trustees as well. Trustees are provided with an induction programme on appointment.

### **Remuneration Policy**

The key management personnel of Safe Passage International are the Board of Trustees and the Leadership Team.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

The Leadership Team are responsible for the day-to-day operations and running of the charity. SPI aims to pay competitively for all SPI roles, with a usual reference point ranging 10% around the median percentile for the sector, based on reliable market comparisons of similar sized organisations.

Salaries are reviewed annually. In deciding whether to increase pay for all roles, SPI considers first whether the charity can afford to offer pay increases. If deemed affordable by the SPI Board, cost of living increases will be prioritised, with a presumption to increase by CPI annually. Any additional increases will be contingent on budget, with the charity prioritising adjustments to ensure salaries remain competitive.

### **Gender Pay Gap**

For the third year in succession SPI has voluntarily undertaken a gender pay gap review, using government guidance on methods of calculation. Overall, the gender pay gap within the charity for 2023 was -6.80% (2021 figure was -11.4%) and remains in favour of women in the organisation. The gap has mainly reduced due to the end of work carried out by external consultants who were on higher daily rates and were all women in previous years. The figures indicate that the organisation has kept a good record when it comes to addressing gender-based pay equality in the workplace. However, we are also mindful that this will require constant attention as a charity, and that the gender pay gap does not account for the intersectional nature of inequality. In 2024 the organisation will aim to adopt a new salary strategy, which was planned for 2023 but not realised, and equal pay is a key consideration for the charity.

### **Ethnicity Pay Gap**

Our commitment to diversity, representation and inclusion is highlighted in the voluntary publication of our ethnicity pay gap. We use the same methodology as for the gender pay gap but remain aware that different methodology might be better suited to capture the true nature and roots of any highlighted pay gap. We will strive to develop this for following publications. Overall, the ethnicity pay gap within the charity for 2023 stood at 8% and was not in favour of People of Colour (2022 figure was -11.6%). This is mainly due to the end of work by external consultants who were included in the sample calculation and who identified as Black, Brown or as a Person of Colour and who were on a higher daily rate. As with the gender pay gap, this requires constant attention and improvement, and does not account for the intersectional nature of inequality.

## References and Administrative Details

|                                 |                |                                                                               |
|---------------------------------|----------------|-------------------------------------------------------------------------------|
| <b>Company number</b>           | 11136659       |                                                                               |
| <b>Country of incorporation</b> | United Kingdom | <b>Registered office and operational address:</b> PO Box 79446, LONDON E2 2HS |
| <b>Charity number</b>           | 1179608        |                                                                               |

**Country of registration** England & Wales

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Magid Magid (Chair) (appointed 18.04. 2023)  
 Ioannis Papageorgiou (President of SPI Greece A.M.K.E.)  
 Timothy Stevens (President of SPI France Charitable Association)  
 Atiqullah Sayed (Safeguarding Lead)  
 Patricia Whaley (Treasurer)  
 Caroline Tu'phuong Doan  
 Jack Steadman  
 Jason Rabinowitz  
 Lusine Manukyan  
 Ayesha Aziz (appointed 11.03.2024)  
 Andrew Purkis (Chair) (resigned 18.04.2023)  
 Shu Shin Luh (resigned 18.04.2023)  
 Francesca Klug (resigned 11.03.2024)  
 Clare Tudor (resigned 13.04.2024)

**Company Secretary** Jasmin Bukic

## Key management personnel

|                        |                                      |
|------------------------|--------------------------------------|
| Bethany Gardiner-Smith | CEO (resigned March 2024) Dr         |
| Wanda Wyporska         | CEO (appointed March 2024)           |
| Alamara Khwaja Bettum  | UK Legal appointed February 2023)    |
| Caterina Franchi       | UK Legal (appointed February 2023)   |
| Gunes Kalkan           | Campaigns and Communications         |
| Jasmin Bukic           | Operations and People                |
| Jennine Walker         | UK Legal (resigned February 2023)    |
| Marie Charlotte Fabie  | Director of Safe Passage France      |
| Pascal Arthaud         | International Finance and Programmes |
| Sandy Protogerou       | Director of Safe Passage Greece      |
| Sarah Miguel           | Fundraising                          |

**Auditor** Sayer Vincent LLP  
 Chartered Accountants  
 and Statutory Auditor  
 110 Golden Lane  
 London, EC1Y 0TG

**Bankers** Barclays Bank UK PLC  
 9 Portman Square  
 London, SW1A 3AL

**Solicitors** Russell Cooke  
 2 Putney Hill  
 London, SW15 6AB

**Statement of responsibilities of the trustees**

The trustees (who are also directors of Safe Passage International for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the State of Affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

**Trustees' annual report**

**For the year ended 31 December 2023**

---

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was 14 (2022: 13). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

**Auditor**

Sayer Vincent LLP was the charitable company's auditor in previous years and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 30 September 2024 and signed on their behalf by

Patricia Whaley  
Treasurer

## Independent Auditor's Report

To the members of

Safe Passage International

---

### Opinion

We have audited the financial statements of Safe Passage International (the 'parent charitable company') and its subsidiary/subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Safe Passage International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Independent Auditor's Report**

**To the members of**

**Safe Passage International**

---

### **Other Information**

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

## Independent Auditor's Report

### To the members of

### Safe Passage International

---

- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Independent Auditor's Report**

**To the members of**

**Safe Passage International**

---

### **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

Date 25 October 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

## Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2023

|                                                            | Note | Unrestricted<br>£ | Restricted<br>£ | 2023<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2022<br>Total<br>£ |
|------------------------------------------------------------|------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| <b>Income from:</b>                                        |      |                   |                 |                    |                   |                 |                    |
| Donations, legacies and bank interest                      | 2    | 1,527,377         | 892,803         | <b>2,420,180</b>   | 1,189,486         | 742,882         | 1,932,368          |
| Charitable activities                                      |      |                   |                 |                    |                   |                 |                    |
| Advocacy and Campaigns                                     | 3    | –                 | –               | –                  | –                 | 8,142           | 8,142              |
| <b>Total income</b>                                        |      | <b>1,527,377</b>  | <b>892,803</b>  | <b>2,420,180</b>   | <b>1,189,486</b>  | <b>751,024</b>  | <b>1,940,510</b>   |
| <b>Expenditure on:</b>                                     |      |                   |                 |                    |                   |                 |                    |
| Raising funds                                              | 4    | 167,415           | –               | <b>167,415</b>     | 195,873           | –               | 195,873            |
| Charitable activities                                      |      |                   |                 |                    |                   |                 |                    |
| Legal & Casework                                           | 4    | 439,526           | 466,385         | <b>905,911</b>     | 771,334           | 297,397         | 1,068,731          |
| Advocacy & Campaigns                                       | 4    | 515,739           | 336,288         | <b>852,027</b>     | 132,962           | 456,615         | 589,577            |
| <b>Total expenditure</b>                                   |      | <b>1,122,680</b>  | <b>802,673</b>  | <b>1,925,353</b>   | <b>1,100,169</b>  | <b>754,012</b>  | <b>1,854,181</b>   |
| <b>Net income for the year</b>                             | 5    | <b>404,697</b>    | <b>90,130</b>   | <b>494,827</b>     | <b>89,317</b>     | <b>(2,988)</b>  | <b>86,329</b>      |
| Transfers between funds                                    | 19   | –                 | –               | –                  | 4,272             | (4,272)         | –                  |
| <b>Net income before other recognised gains and losses</b> |      | <b>404,697</b>    | <b>90,130</b>   | <b>494,827</b>     | <b>93,589</b>     | <b>(7,260)</b>  | <b>86,329</b>      |
| <b>Net movement in funds</b>                               | 19   | <b>404,697</b>    | <b>90,130</b>   | <b>494,827</b>     | <b>93,589</b>     | <b>(7,260)</b>  | <b>86,329</b>      |
| <b>Reconciliation of funds:</b>                            |      |                   |                 |                    |                   |                 |                    |
| Total funds brought forward                                |      | 1,121,798         | 51,489          | <b>1,173,287</b>   | 1,028,209         | 58,749          | 1,086,958          |
| <b>Total funds carried forward</b>                         |      | <b>1,526,495</b>  | <b>141,621</b>  | <b>1,668,116</b>   | <b>1,121,798</b>  | <b>51,489</b>   | <b>1,173,287</b>   |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19 to the financial statements.

Balance sheets

Company no. 11136659

As at 31 December 2023

|                                                | Note | The group<br>2023<br>£ | 2022<br>£        | SPI UK<br>2023<br>£ | 2022<br>£        |
|------------------------------------------------|------|------------------------|------------------|---------------------|------------------|
| <b>Fixed assets:</b>                           |      |                        |                  |                     |                  |
| Tangible assets                                | 10   | 12,374                 | 11,272           | 9,652               | 11,272           |
|                                                |      | <u>12,374</u>          | <u>11,272</u>    | <u>9,652</u>        | <u>11,272</u>    |
| <b>Current assets:</b>                         |      |                        |                  |                     |                  |
| Debtors                                        | 13   | 773,945                | 249,612          | 817,999             | 285,786          |
| Cash at bank and in hand                       |      | 2,973,458              | 1,283,100        | 2,753,623           | 1,036,986        |
|                                                |      | <u>3,747,403</u>       | <u>1,532,712</u> | <u>3,571,622</u>    | <u>1,322,772</u> |
| <b>Liabilities:</b>                            |      |                        |                  |                     |                  |
| Creditors: amounts falling due within one year | 14   | (992,000)              | (370,697)        | (881,740)           | (253,260)        |
|                                                |      | <u>2,755,403</u>       | <u>1,162,015</u> | <u>2,689,882</u>    | <u>1,069,512</u> |
| <b>Net current assets</b>                      |      |                        |                  |                     |                  |
|                                                |      | <u>2,767,777</u>       | <u>1,173,287</u> | <u>2,699,534</u>    | <u>1,080,784</u> |
| <b>Total assets less current liabilities</b>   |      |                        |                  |                     |                  |
| Creditors: amounts falling due after one year  | 15   | (1,099,661)            | –                | (1,099,661)         | –                |
|                                                |      | <u>1,668,116</u>       | <u>1,173,287</u> | <u>1,599,873</u>    | <u>1,080,784</u> |
| <b>Total net assets</b>                        |      |                        |                  |                     |                  |
|                                                |      | <u>1,668,116</u>       | <u>1,173,287</u> | <u>1,599,873</u>    | <u>1,080,784</u> |
| <b>Funds:</b>                                  | 19   |                        |                  |                     |                  |
| Restricted income funds                        |      | 141,621                | 51,489           | 141,621             | 51,489           |
| Designated Fund                                |      | 428,557                | 345,461          | 428,557             | 345,461          |
| Unrestricted general funds                     |      | 1,097,938              | 776,337          | 1,029,694           | 683,834          |
|                                                |      | <u>1,668,116</u>       | <u>1,173,287</u> | <u>1,599,873</u>    | <u>1,080,784</u> |
| <b>Total funds</b>                             |      |                        |                  |                     |                  |
|                                                |      | <u>1,668,116</u>       | <u>1,173,287</u> | <u>1,599,873</u>    | <u>1,080,784</u> |

Approved by the trustees on 30 September 2024 and signed on their behalf by

Patricia Whaley  
Treasurer

## Consolidated statement of cash flows

For the year ended 31 December 2023

|                                                                                       | Note                      | 2023<br>£        | £                                  | 2022<br>£                      | £ |
|---------------------------------------------------------------------------------------|---------------------------|------------------|------------------------------------|--------------------------------|---|
| <b>Cash flows from operating activities</b>                                           |                           |                  |                                    |                                |   |
| Net income for the reporting period<br>(as per the statement of financial activities) |                           | 494,827          |                                    | 86,329                         |   |
| Depreciation charges                                                                  |                           | 1,880            |                                    | 2,477                          |   |
| Decrease/(Increase) in debtors                                                        |                           | (524,333)        |                                    | 25,839                         |   |
| Increase in creditors                                                                 |                           | 1,720,964        |                                    | 14,678                         |   |
| <b>Net cash provided by operating activities</b>                                      |                           | <b>1,693,338</b> |                                    | <b>129,324</b>                 |   |
| <b>Cash flows from investing activities:</b>                                          |                           |                  |                                    |                                |   |
| Purchase of fixed assets                                                              |                           | (2,982)          |                                    | –                              |   |
| <b>Net cash (used in) investing activities</b>                                        |                           | <b>(2,982)</b>   |                                    | <b>–</b>                       |   |
| <b>Change in cash and cash equivalents in the year</b>                                |                           | <b>1,690,358</b> |                                    | <b>129,324</b>                 |   |
| Cash and cash equivalents at the beginning of the year                                |                           | 1,283,100        |                                    | 1,153,776                      |   |
| <b>Cash and cash equivalents at the end of the year</b>                               |                           | <b>2,973,458</b> |                                    | <b>1,283,100</b>               |   |
| <b>Analysis of cash and cash equivalents</b>                                          |                           |                  |                                    |                                |   |
|                                                                                       | At 1 January<br>2023<br>£ | Cash flows<br>£  | Other non-<br>cash<br>changes<br>£ | At 31<br>December<br>2023<br>£ |   |
| Cash at bank and in hand                                                              | 1,283,100                 | 1,690,358        | –                                  | 2,973,458                      |   |
| <b>Total cash and cash equivalents</b>                                                | <b>1,283,100</b>          | <b>1,690,358</b> | <b>–</b>                           | <b>2,973,458</b>               |   |

**1 Accounting policies**

**a) Statutory information**

Safe Passage International is a charitable company limited by guarantee and is incorporated in England. The registered office address is The Green House, 244–254 Cambridge Heath Road, Unit 0.3, London E2 9DA.

**b) Basis of preparation**

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

These financial statements consolidate the results of SPI UK and its two controlled entities Safe Passage International (France) and Safe Passage International (Greece) on a line by line basis. Transactions and balances between SPI UK and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of SPI UK's balance sheet. A separate statement of financial activities, or income and expenditure account, for SPI UK itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Key judgements that the charity has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**1 Accounting policies (continued)**

**f) Interest receivable**

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

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the respective fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

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

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, and other activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- |                        |     |
|------------------------|-----|
| ▪ Raising funds        | 10% |
| ▪ Legal and Casework   | 60% |
| ▪ Advocacy & Campaigns | 30% |

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**1 Accounting policies (continued)****k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment estimated Useful Economic Life 3 years
- Fixtures & Fittings estimated Useful Economic Life 10 years

**l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n) Pensions**

The charity participates in a defined contribution scheme charged to the statement of financial activities as they become payable in accordance with FRS102.

**2 Income from donations, legacies and bank interest**

|               | Unrestricted<br>£ | Restricted<br>£ | 2023<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2022<br>Total<br>£ |
|---------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Gifts         | 1,507,191         | 892,803         | 2,399,994          | 1,186,697         | 742,882         | 1,929,579          |
| Bank Interest | 20,186            | –               | 20,186             | 2,789             | –               | 2,789              |
|               | <u>1,527,377</u>  | <u>892,803</u>  | <u>2,420,180</u>   | <u>1,189,486</u>  | <u>742,882</u>  | <u>1,932,368</u>   |

**3 Income from charitable activities**

|                                         | Unrestricted<br>£ | Restricted<br>£ | 2023<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2022<br>Total<br>£ |
|-----------------------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Advocacy & Campaigns                    | –                 | –               | –                  | –                 | 8,142           | 8,142              |
| Total income from charitable activities | <u>–</u>          | <u>–</u>        | <u>–</u>           | <u>–</u>          | <u>8,142</u>    | <u>8,142</u>       |

4a Analysis of expenditure (current year)

|                               | Charitable activities |                  |                      |                  |               |                  |            |
|-------------------------------|-----------------------|------------------|----------------------|------------------|---------------|------------------|------------|
|                               | Raising funds         | Legal & Casework | Advocacy & Campaigns | Governance costs | Support costs | 2023 Total       | 2022 Total |
|                               | £                     | £                | £                    | £                | £             | £                | £          |
| Staff costs (Note 6)          | 86,918                | 713,541          | 294,107              | 43,459           | 197,086       | 1,335,110        | 1,369,226  |
| France Operations             | –                     | 33,812           | 10,404               | –                | 7,803         | 52,019           | 51,868     |
| Greece Operations             | –                     | 39,517           | –                    | –                | –             | 39,517           | 24,747     |
| UK Legal & Arrivals           | –                     | 64,117           | –                    | –                | –             | 64,117           | 89,371     |
| Governance costs              | –                     | –                | –                    | 17,305           | –             | 17,305           | 14,822     |
| Other UK expenditure          | 15,296                | –                | 15,622               | –                | 386,367       | 417,285          | 304,147    |
|                               | 102,214               | 850,987          | 320,133              | 60,764           | 591,256       | 1,925,353        | 1,854,181  |
| Support costs                 | 59,126                | 354,753          | 177,377              | –                | (591,256)     | –                | –          |
| Governance costs              | 6,076                 | 36,458           | 18,229               | (60,764)         | –             | –                | –          |
| <b>Total expenditure 2023</b> | <b>167,415</b>        | <b>1,242,199</b> | <b>515,739</b>       | <b>–</b>         | <b>–</b>      | <b>1,925,353</b> |            |
| Total expenditure 2022        | 195,873               | 1,068,730        | 589,577              | –                | –             |                  | 1,854,181  |

4b Analysis of expenditure (prior year)

|                               | Charitable activities |                  |                      |                  |               |                  |
|-------------------------------|-----------------------|------------------|----------------------|------------------|---------------|------------------|
|                               | Raising funds         | Legal & Casework | Advocacy & Campaigns | Governance costs | Support costs | 2022 Total       |
|                               | £                     | £                | £                    | £                | £             | £                |
| Staff costs (Note 6)          | 105,728               | 589,026          | 377,925              | 87,269           | 209,278       | 1,369,226        |
| France Operations             | –                     | 33,714           | 10,374               | –                | 7,780         | 51,868           |
| Greece Operations             | –                     | 24,747           | –                    | –                | –             | 24,747           |
| UK Legal & Arrivals           | –                     | 89,371           | –                    | –                | –             | 89,371           |
| Governance costs              | –                     | –                | –                    | 14,822           | –             | 14,822           |
| Other UK expenditure          | 34,833                | –                | 35,343               | –                | 233,971       | 304,147          |
|                               | 140,561               | 736,856          | 423,641              | 102,092          | 451,030       | 1,854,181        |
| Support costs                 | 45,103                | 270,618          | 135,309              | –                | (451,030)     | –                |
| Governance costs              | 10,209                | 61,255           | 30,627               | (102,092)        | –             | –                |
| <b>Total expenditure 2022</b> | <b>195,873</b>        | <b>1,068,731</b> | <b>589,577</b>       | <b>–</b>         | <b>–</b>      | <b>1,854,181</b> |

**5 Net income for the year**

This is stated after charging / (crediting):

|                                         | 2023<br>£    | 2022<br>£    |
|-----------------------------------------|--------------|--------------|
| Depreciation                            | 1,880        | 2,477        |
| Operating lease rentals:                |              |              |
| Property                                | 67,689       | 65,119       |
| Auditor's remuneration (excluding VAT): |              |              |
| Audit                                   | 11,250       | 10,050       |
| Other services                          | 3,000        | –            |
| Foreign exchange (gains) or losses      | 3,300        | 3,270        |
|                                         | <u>3,300</u> | <u>3,270</u> |

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

|                                                                 | 2023<br>£        | 2022<br>£        |
|-----------------------------------------------------------------|------------------|------------------|
| Salaries and wages                                              | 1,115,655        | 1,108,411        |
| Social security costs                                           | 176,049          | 203,744          |
| Employer's contribution to defined contribution pension schemes | 43,406           | 57,072           |
|                                                                 | <u>1,335,110</u> | <u>1,369,226</u> |

No employee earned more than £60,000 during the year (2022: none).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel was £511,688 (2022: £499,987).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs in 2023 of £1,324 (2022: £2,148) relating to 4 trustees (2022: 6).

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 31, FTE 28 (2022: headcount 34, FTE 29).

**8 Related party transactions**

Transactions between the charity and its two subsidiaries in Greece and France are disclosed in note 11. There are no other related party transactions to disclose for 2023 (2022: none).

Donations from trustees in 2023 totalled £2,210 (2022: £3,011). There were no other donations from related parties outside the normal course of business and there were no restricted donations from related parties.

**9 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**10 Tangible fixed assets****The group**

|                               | <b>SPI France<br/>Computer<br/>Equipment<br/>£</b> | <b>SPI UK<br/>Computer<br/>Equipment<br/>£</b> | <b>SPI UK<br/>Fixtures &amp;<br/>Fittings<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------------|----------------------------------------------------|------------------------------------------------|-----------------------------------------------------|--------------------|
| <b>Cost</b>                   |                                                    |                                                |                                                     |                    |
| At the start of the year      | 1,904                                              | 1,286                                          | 15,139                                              | <b>18,329</b>      |
| Additions in year             | 2,982                                              | –                                              | –                                                   | <b>2,982</b>       |
| At the end of the year        | <b>4,886</b>                                       | <b>1,286</b>                                   | <b>15,139</b>                                       | <b>21,311</b>      |
| <b>Depreciation</b>           |                                                    |                                                |                                                     |                    |
| At the start of the year      | 1,904                                              | 1,179                                          | 3,974                                               | <b>7,056</b>       |
| Charge for the year           | 259                                                | 107                                            | 1,514                                               | <b>1,880</b>       |
| At the end of the year        | <b>2,163</b>                                       | <b>1,286</b>                                   | <b>5,487</b>                                        | <b>8,936</b>       |
| <b>Net book value</b>         |                                                    |                                                |                                                     |                    |
| <b>At the end of the year</b> | <b>2,723</b>                                       | <b>–</b>                                       | <b>9,652</b>                                        | <b>12,374</b>      |
| At the start of the year      | –                                                  | 107                                            | 11,165                                              | <b>11,272</b>      |

All of the above assets are used for charitable purposes.

**11a Subsidiary undertaking (France)**

The charity controls and fully funds, a social enterprise Safe Passage International registered in France. The company number is 844 544 890 00016, NAF: 8899A. The registered office address is 2bis Rue Dupont de l'Eure, 75020 Paris.

All activities have been consolidated on a line by line basis in the statement of financial activities.

The trustees Tim Stevens, and Patricia Whaley, together with the Head of France, Marie Charlotte Fabie are founding members of the organisation registered on 08 December 2018 commencing activity on 1 January 2019.

A summary of the results of the associated entity is shown below:

|                                                            | 2023<br>£        | 2022<br>£        |
|------------------------------------------------------------|------------------|------------------|
| Donations (Restricted)                                     | 66,957           | 73,021           |
| Donations and Bank Interest (Unrestricted)                 | 6,225            | 7,475            |
| Contribution from parent undertaking                       | 324,348          | 407,471          |
|                                                            | <hr/>            | <hr/>            |
| <b>Income</b>                                              | <b>397,529</b>   | <b>487,967</b>   |
| <b>Expenses</b>                                            | <b>(385,566)</b> | <b>(470,796)</b> |
|                                                            | <hr/>            | <hr/>            |
| <b>Surplus</b>                                             | <b>11,963</b>    | <b>17,172</b>    |
|                                                            | <hr/> <hr/>      | <hr/> <hr/>      |
| <b>Charitable Funds</b>                                    |                  |                  |
| Total charitable funds brought forward                     | 41,135           | 23,963           |
| Surplus                                                    | 11,963           | 17,172           |
|                                                            | <hr/>            | <hr/>            |
| <b>Total charitable funds carried forward</b>              | <b>53,098</b>    | <b>41,135</b>    |
|                                                            | <hr/> <hr/>      | <hr/> <hr/>      |
| The aggregate of the assets, liabilities and reserves was: |                  |                  |
| Assets                                                     | 184,729          | 166,717          |
| Liabilities                                                | (131,631)        | (125,582)        |
|                                                            | <hr/>            | <hr/>            |
| <b>Reserves</b>                                            | <b>53,098</b>    | <b>41,135</b>    |
|                                                            | <hr/> <hr/>      | <hr/> <hr/>      |

There were no amounts owed to the parent undertaking at the end of the year (2022: £Nil). An advance payment of £32,065 (2023: £17,735) was made in December 2023 by SPI UK to cover January 2024 expenses.

There were £5,000 amounts owed from the parent undertaking at the end of the year (2022: £Nil).

Safe Passage International (France) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2023.

**11b Subsidiary undertaking (Greece)**

The charity controls and fully funds, a civil non-profit entity Safe Passage AMKE registered in Greece. The company VAT number is EL 996858091, tax office A' Athens. The registered office address is in 28th Karaiskaki Str. Athens, Postal Code 10554, Greece.

All activities have been consolidated on a line by line basis in the statement of financial activities.

The trustees Ioannis Papageorgiou (acting as representative of Safe Passage UK), Jason Rabinowitz, and Patricia Whaley are members of the organisation which was registered on 02 August 2019 commencing activity on 16 June 2020.

A summary of the results of the associated entity is shown below:

|                                                            | 2023<br>£       | 2022<br>£      |
|------------------------------------------------------------|-----------------|----------------|
| Contribution from parent undertaking                       | 155,652         | 172,164        |
| <b>Income</b>                                              | <b>155,652</b>  | <b>172,164</b> |
| Expenses                                                   | (171,905)       | (144,780)      |
| <b>(Loss)/Surplus</b>                                      | <b>(16,253)</b> | <b>27,384</b>  |
| <b>Charitable Funds</b>                                    |                 |                |
| Total charitable funds brought forward                     | 51,499          | 24,115         |
| (Loss)/Surplus                                             | (16,253)        | 27,384         |
| <b>Total charitable funds carried forward</b>              | <b>35,246</b>   | <b>51,499</b>  |
| The aggregate of the assets, liabilities and reserves was: |                 |                |
| Assets                                                     | 50,860          | 86,067         |
| Liabilities                                                | (15,614)        | (34,568)       |
| <b>Reserves</b>                                            | <b>35,246</b>   | <b>51,499</b>  |

There were no amounts owed to or from the parent undertaking at the end of the year.

An advance payment of £20,100 (2023: £24,322) was made in December 2023 by SPI UK to cover January 2024 expenses.

Safe Passage International (Greece) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2023.

**12 Parent charity (SPI UK)**

The parent charity's gross income and the results for the year are disclosed as follows:

|                      | 2023<br>£ | 2022<br>£ |
|----------------------|-----------|-----------|
| Gross income         | 2,346,999 | 1,860,014 |
| Surplus for the year | 499,117   | 41,773    |

**13 Debtors**

|                                                             | The group      |                | SPI UK         |                |
|-------------------------------------------------------------|----------------|----------------|----------------|----------------|
|                                                             | 2023<br>£      | 2022           | 2023<br>£      | 2022           |
| Trade debtors                                               | 6,322          | 5,971          | 2,443          | 3,790          |
| Other debtors                                               | 84,473         | 51,676         | 83,496         | 48,614         |
| Prepayments                                                 | 13,848         | 21,861         | 10,593         | 20,714         |
| Prepayments for January from SPI UK to SPI<br>Greece/France | –              | –              | 52,165         | 42,565         |
| Accrued income                                              | 669,302        | 170,104        | 669,302        | 170,104        |
|                                                             | <b>773,945</b> | <b>249,612</b> | <b>817,999</b> | <b>285,786</b> |

**14 Creditors: amounts falling due within one year**

|                                   | The group      |                | SPI UK         |                |
|-----------------------------------|----------------|----------------|----------------|----------------|
|                                   | 2023<br>£      | 2022<br>£      | 2023<br>£      | 2022<br>£      |
| Trade creditors                   | 31,288         | 19,888         | 29,471         | 19,256         |
| Taxation and social security      | 121,367        | 130,864        | 18,739         | 19,114         |
| Pension Fund                      | (430)          | 6,672          | (430)          | 6,672          |
| Other creditors                   | 10,753         | –              | 18             | –              |
| Amounts due to group undertakings | –              | –              | 4,920          | –              |
| Accruals                          | 38,229         | 32,324         | 38,229         | 30,947         |
| Deferred income (note 16)         | 790,793        | 180,950        | 790,793        | 177,271        |
|                                   | <b>992,000</b> | <b>370,697</b> | <b>881,740</b> | <b>253,260</b> |

**15 Creditors: amounts falling due after one year**

|                           | <b>The group</b> |             | <b>The charity</b> |             |
|---------------------------|------------------|-------------|--------------------|-------------|
|                           | <b>2023</b>      | <b>2022</b> | <b>2023</b>        | <b>2022</b> |
|                           | <b>£</b>         | <b>£</b>    | <b>£</b>           | <b>£</b>    |
| Deferred income (note 16) | <b>1,099,661</b> | <b>–</b>    | <b>1,099,661</b>   | <b>–</b>    |
|                           | <b>1,099,661</b> | <b>–</b>    | <b>1,099,661</b>   | <b>–</b>    |

**16 Deferred income**

Deferred income comprises grant funds that have been received in the financial year where the respective grant agreement specifies that some of these grant funds are to cover activities that will take place after the financial year end. The large increase in deferred income is the result of a large multi-year restricted grant received in the year, see page 20 for details of this. As a portion of the funding is specifically intended for the financial year 2025 and beyond, the deferred income is split across creditors falling due in less than and more than one year, as shown in notes 14 and 15.

|                                       | <b>The group</b> |             | <b>SPI UK</b>    |             |
|---------------------------------------|------------------|-------------|------------------|-------------|
|                                       | <b>2023</b>      | <b>2022</b> | <b>2023</b>      | <b>2022</b> |
|                                       | <b>£</b>         | <b>£</b>    | <b>£</b>         | <b>£</b>    |
| Opening Balance                       | <b>180,950</b>   | 262,202     | <b>177,271</b>   | 180,142     |
| Amount released to income in the year | <b>(180,950)</b> | (255,203)   | <b>(177,271)</b> | (173,142)   |
| Amount deferred in the year           | <b>1,890,454</b> | 173,950     | <b>1,890,454</b> | 170,272     |
| Balance at the end of the year        | <b>1,890,454</b> | 180,950     | <b>1,890,454</b> | 177,271     |

**17 Pension scheme**

The charity auto-enrols employees in the UK into a Defined Contribution Scheme with TPT Retirement Solutions Scheme. Contributions are paid into the scheme by 10th of the month following that in which the contributions were deducted from gross pay.

**18a Analysis of group net assets between funds (current year)**

|                                       | <b>General</b>      | <b>Designated</b> | <b>Restricted</b> | <b>Total funds</b> |
|---------------------------------------|---------------------|-------------------|-------------------|--------------------|
|                                       | <b>unrestricted</b> | <b>funds</b>      | <b>funds</b>      | <b>funds</b>       |
|                                       | <b>£</b>            | <b>£</b>          | <b>£</b>          | <b>£</b>           |
| Tangible fixed assets                 | 12,374              | –                 | –                 | <b>12,374</b>      |
| Net current assets                    | 2,185,225           | 428,557           | 141,621           | <b>2,755,403</b>   |
| Long term liabilities                 | (1,099,661)         | –                 | –                 | <b>(1,099,661)</b> |
| <b>Net assets at 31 December 2023</b> | <b>1,097,938</b>    | <b>428,557</b>    | <b>141,621</b>    | <b>1,668,116</b>   |

**18b Analysis of group net assets between funds (prior year)**

|                                       | <b>General</b>      | <b>Designated</b> | <b>Restricted</b> | <b>Total funds</b> |
|---------------------------------------|---------------------|-------------------|-------------------|--------------------|
|                                       | <b>unrestricted</b> | <b>funds</b>      | <b>funds</b>      | <b>funds</b>       |
|                                       | <b>£</b>            | <b>£</b>          | <b>£</b>          | <b>£</b>           |
| Tangible fixed assets                 | 11,272              | –                 | –                 | <b>11,272</b>      |
| Net current assets                    | 765,065             | 345,461           | 51,489            | <b>1,162,015</b>   |
| <b>Net assets at 31 December 2022</b> | <b>776,337</b>      | <b>345,461</b>    | <b>51,489</b>     | <b>1,173,287</b>   |

## 19a Movements in funds (current year)

|                                                            | At 1 January<br>2023<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£   | At 31<br>December<br>2023<br>£ |
|------------------------------------------------------------|---------------------------|------------------------|------------------------------|------------------|--------------------------------|
| <b>Restricted funds:</b>                                   |                           |                        |                              |                  |                                |
| AB Charitable Trust                                        | 15,000                    | 35,400                 | (50,400)                     | –                | –                              |
| APBI Law Firms UK                                          | 340                       | 43,329                 | (43,669)                     | –                | –                              |
| Benevolentia                                               | –                         | 20,000                 | –                            | –                | 20,000                         |
| Choose Love                                                | –                         | 82,500                 | (82,500)                     | –                | –                              |
| Comic Relief                                               | –                         | 193,203                | (134,451)                    | –                | 58,753                         |
| European Programme for Integration and<br>Migration (EPIM) | 36,003                    | 8,493                  | (44,496)                     | –                | –                              |
| Foundation 1                                               | –                         | 32,000                 | (32,000)                     | –                | –                              |
| Foundation 2                                               | 146                       | 40,083                 | (40,229)                     | –                | –                              |
| Foundation 3                                               | –                         | 25,000                 | (25,000)                     | –                | –                              |
| Foundation 4                                               | –                         | 20,000                 | (20,000)                     | –                | –                              |
| Foundation 5                                               | –                         | 2,000                  | (2,000)                      | –                | –                              |
| Geoff Herrington Charitable Trust                          | –                         | 8,000                  | (8,000)                      | –                | –                              |
| National Philanthropic Trust                               | –                         | 78,737                 | (15,868)                     | –                | 62,869                         |
| Sigrid Rausing Trust                                       | –                         | 80,000                 | (80,000)                     | –                | –                              |
| Souter Foundation                                          | –                         | 3,000                  | (3,000)                      | –                | –                              |
| The Law Society Charitable Trust                           | –                         | 2,500                  | (2,500)                      | –                | –                              |
| The Pilgrim Trust                                          | –                         | 10,000                 | (10,000)                     | –                | –                              |
| The Roddick Foundation                                     | –                         | 1,500                  | (1,500)                      | –                | –                              |
| The Swire Charitable Trust                                 | –                         | 18,333                 | (18,333)                     | –                | –                              |
| Treebeard Trust                                            | –                         | 7,500                  | (7,500)                      | –                | –                              |
| Trust for London                                           | –                         | 31,750                 | (31,750)                     | –                | –                              |
| SPIUP Law Firms                                            | –                         | 110,800                | (110,800)                    | –                | –                              |
| Joseph Rowntree                                            | –                         | 38,675                 | (38,675)                     | –                | –                              |
| <b>Total restricted funds</b>                              | <b>51,489</b>             | <b>892,803</b>         | <b>(802,673)</b>             | <b>–</b>         | <b>141,621</b>                 |
| <b>Unrestricted funds:</b>                                 |                           |                        |                              |                  |                                |
| Designated funds:                                          |                           |                        |                              |                  |                                |
| OPPORTUNITIES FUND                                         | 40,068                    | –                      | –                            | –                | 40,068                         |
| FUTURE ACTIVITIES FUND                                     | 255,393                   | –                      | –                            | 133,096          | 388,489                        |
| STAFF CONTINGENCY FUND                                     | 50,000                    | –                      | (56,467)                     | 6,467            | –                              |
| <b>Total designated funds</b>                              | <b>345,461</b>            | <b>–</b>               | <b>(56,467)</b>              | <b>139,563</b>   | <b>428,557</b>                 |
| <b>General funds</b>                                       | <b>776,337</b>            | <b>1,527,377</b>       | <b>(1,066,213)</b>           | <b>(139,563)</b> | <b>1,097,938</b>               |
| <b>Total unrestricted funds</b>                            | <b>1,121,798</b>          | <b>1,527,377</b>       | <b>(1,122,680)</b>           | <b>–</b>         | <b>1,526,495</b>               |
| <b>Total funds</b>                                         | <b>1,173,287</b>          | <b>2,420,180</b>       | <b>(1,925,353)</b>           | <b>–</b>         | <b>1,668,116</b>               |

**Purposes of restricted funds**

**AB Charitable Trust**

Two grants; one restricted to UK activities, one restricted to UK partnership work to use legal assistance to support people fleeing Gaza.

**APBI Law Firms UK**

Pro Bono Legal partnerships established to support Afghan refugees seeking safety in the UK.

**Choose Love**

Grant funding salary costs in France.

**Comic Relief**

Two grants: funding from the Across Borders Fund for Safe Passage towards support for people on the move throughout Europe. Funding restricted to SPI's Ukraine Response Project.

**European Programme for Integration and Migration (EPIM)**

Grant towards SPI's Ukraine Response Project.

**FOUNDATION #1**

Towards our Campaigning and Advocacy work in response to the Afghan Crisis.

**FOUNDATION #2**

12-month grants for the UK Arrivals Programme and Youth Advocacy Programme supporting families and children pre-arrival and upon arrival in the UK.

**FOUNDATION #3**

Restricted to UK advocacy and campaigning work.

**FOUNDATION #4**

Grant funding restricted to UK partnership work to use legal assistance to support people fleeing Gaza.

**FOUNDATION #5**

A restricted grant towards a Young Leaders residential (UK).

**Geoff Herrington Charitable Trust**

A restricted grant towards remuneration for experts by experience.

**National Philanthropic Trust**

A multi-year grant, with the restriction that funds must be spent over a minimum of four years, with a maximum of 5% spent in the first year (2023), a maximum of 25% spent in each of the following three years (2024, 2025, 2026) and the remainder spent in the final year (2027).

**Purposes of restricted funds (continued)**

**Sigrid Rausing Trust**

A grant towards SPI's core activities in the UK, France and Greece.

**Souter Charitable Trust**

Grant towards SPI's Ukraine Response Project.

**The Law Society Charitable Trust**

A restricted grant towards the Ukraine Response Project.

**The Pilgrim Trust**

A restricted grant towards the Ukraine Response Project (UK campaigning).

**The Roddick Foundation**

A restricted grant towards the Ukraine Response Project (pilot phase).

**The Swire Charitable Trust**

Fund restricted to UK activities.

**Treebeard Trust**

A restricted grant towards the Ukraine Response Project.

**Trust for London**

A grant plus continuation funding towards the Press and Public Affairs Manager and Youth Advocacy Programme.

**SPIUP Law Firms**

Pro Bono Legal partnerships established to support people fleeing Ukraine to reach safety in the UK.

**Joseph Rowntree Charitable Trust**

A grant towards SPI's core activities in the UK.

## Notes to the financial statements

For the year ended 31 December 2023

## Purposes of designated funds

**Future Activities Fund**

This fund represents the commitment the trustees have made to the implementation of specific 2024 activities and projects.

**Opportunities Fund**

This fund would be for activities that are important opportunities or contingencies that it was not possible to budget precisely for in advance, but that may advance the charity's mission and safeguard against an uncertain and fluctuating economic and fundraising climate.

**Staff contingency fund**

In aid of progressive family friendly policies and any staffing shortcomings due to programmatic / core capacity response.

**19b Movements in funds (prior year)**

|                                                         | At 1 January<br>2022<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£   | At 31<br>December<br>2022<br>£ |
|---------------------------------------------------------|---------------------------|------------------------|------------------------------|------------------|--------------------------------|
| <b>Restricted funds:</b>                                |                           |                        |                              |                  |                                |
| AB Charitable Trust                                     | 15,000                    | 20,000                 | (20,000)                     | –                | 15,000                         |
| AFPBA Law Firms France                                  | –                         | 60,244                 | (60,244)                     | –                | –                              |
| APBI Law Firms UK                                       | –                         | 45,631                 | (45,291)                     | –                | 340                            |
| Arnold Clark Community Fund                             | –                         | 1,000                  | (1,000)                      | –                | –                              |
| Choose Love                                             | –                         | 106,041                | (106,041)                    | –                | –                              |
| Comic Relief                                            | 38,947                    | 96,698                 | (135,645)                    | –                | –                              |
| Digital Lift                                            | –                         | 950                    | (950)                        | –                | –                              |
| European Programme for Integration and Migration (EPIM) | 2,120                     | 89,012                 | (55,130)                     | –                | 36,003                         |
| Foundation 1                                            | –                         | 40,640                 | (40,640)                     | –                | –                              |
| Foundation 2                                            | –                         | 55,617                 | (55,471)                     | –                | 146                            |
| Geoff Herrington Charitable Trust                       | –                         | 2,000                  | (2,000)                      | –                | –                              |
| Paul Hamlyn Foundation                                  | –                         | 20,000                 | (20,000)                     | –                | –                              |
| Porticus                                                | –                         | 86,719                 | (86,719)                     | –                | –                              |
| RRE – EU                                                | 2,683                     | 8,142                  | (6,554)                      | (4,272)          | –                              |
| SPIUP Law Firms                                         | –                         | 32,100                 | (32,100)                     | –                | –                              |
| The Law Society Charitable Trust                        | –                         | 2,500                  | (2,500)                      | –                | –                              |
| The Pilgrim Trust                                       | –                         | 10,000                 | (10,000)                     | –                | –                              |
| The Roddick Foundation                                  | –                         | 15,000                 | (15,000)                     | –                | –                              |
| The Swire Charitable Trust                              | –                         | 1,667                  | (1,667)                      | –                | –                              |
| Treebeard Trust                                         | –                         | 7,500                  | (7,500)                      | –                | –                              |
| Trust for London                                        | –                         | 44,563                 | (44,562)                     | –                | –                              |
| Woodward Foundation                                     | –                         | 5,000                  | (5,000)                      | –                | –                              |
|                                                         | <u>58,749</u>             | <u>751,024</u>         | <u>(754,012)</u>             | <u>(4,272)</u>   | <u>51,489</u>                  |
| <b>Unrestricted funds:</b>                              |                           |                        |                              |                  |                                |
| Designated funds:                                       |                           |                        |                              |                  |                                |
| OPPORTUNITIES FUND                                      | 41,834                    | –                      | (1,766)                      | –                | 40,068                         |
| FUTURE ACTIVITIES FUND                                  | 189,605                   | –                      | –                            | 65,788           | 255,393                        |
| FUTURE ACTIVITIES FUND                                  | –                         | –                      | –                            | 50,000           | 50,000                         |
| <b>Total designated funds</b>                           | <u>231,439</u>            | <u>–</u>               | <u>(1,766)</u>               | <u>115,788</u>   | <u>345,461</u>                 |
| <b>General funds</b>                                    | <u>796,770</u>            | <u>1,189,486</u>       | <u>(1,098,403)</u>           | <u>(111,516)</u> | <u>776,337</u>                 |
| <b>Total unrestricted funds</b>                         | <u>1,028,209</u>          | <u>1,189,486</u>       | <u>(1,100,169)</u>           | <u>4,272</u>     | <u>1,121,798</u>               |
| <b>Total funds</b>                                      | <u>1,086,958</u>          | <u>1,940,510</u>       | <u>(1,854,181)</u>           | <u>–</u>         | <u>1,173,287</u>               |

**Purposes of restricted funds**

**AB CHARITABLE TRUST**

Fund restricted to UK activities.

**AFPBA LAW FIRMS FRANCE**

Pro Bono Legal partnerships established to support Afghan refugees seeking safety in France.

**APBI LAW FIRMS UK**

Pro Bono Legal partnerships established to support Afghan refugees seeking safety in the UK.

**ARNOLD CLARK COMMUNITY FUND**

A restricted grant towards the young leaders residential.

**CHOOSE LOVE (HELP REFUGEES)**

Two grants: salary costs in France, the pilot phase of the Ukraine Response Project.

**COMIC RELIEF**

Two grants: Core funding from the Across Borders Fund for Safe Passage towards support for people on the move throughout Europe. Emergency funding towards France's Afghan Response Project.

**DIGITAL LIFT**

A restricted small grant towards software costs.

**EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)**

Two grants: one grant towards our response to the Afghan crisis in France and one grant towards our Ukraine Response Project.

**FOUNDATION #1**

Towards our Campaigning and Advocacy work in response to the Afghan Crisis.

**FOUNDATION #2**

12-month grants for the UK Arrivals Programme and Youth Advocacy Programme supporting families and children pre-arrival and upon arrival in the UK.

**GEOFF HERRINGTON CHARITABLE**

A restricted grant towards remuneration for experts by experience.

**PAUL HAMLYN FOUNDATION**

A grant towards Afghan Response – Campaigning & Advocacy (UK).

**PORTICUS**

Core support towards SPI's work to support child refugees in Europe (by using the law). The grant supports legal casework across Europe, training legal practitioners, strategic advocacy and litigation, campaigning work and the young leaders' programme.

**RRE – EU**

A partnership with Refugee Rights Europe to jointly advocate at an EU level on the need for safe routes for people seeking protection, with SPI funded to lead on an advocacy strategy. RRE was dissolved and their surplus funds transferred to SPI as unrestricted funds.

**SPIUK LAW FIRMS**

Pro Bono Legal partnerships established to support refugees fleeing Ukraine.

**THE LAW SOCIETY CHARITABLE TRUST**

A restricted grant towards the Ukraine Response Project.

**Purposes of restricted funds (continued)**

**THE PILGRIM TRUST**

A restricted grant towards the Ukraine Response Project (UK campaigning).

**THE RODDICK FOUNDATION**

A restricted grant towards the Ukraine Response Project (pilot phase).

**THE SWIRE CHARITABLE TRUST**

Fund restricted to UK activities.

**TREEBEARD TRUST**

A restricted grant towards the Ukraine Response Project.

**TRUST FOR LONDON**

A grant plus continuation funding towards the Press and Public Affairs Manager and Youth Advocacy Programme.

**WOODWARD FOUNDATION**

A restricted grant towards SPI's Afghan Response campaigning.

**Purposes of designated funds**

**FUTURE ACTIVITIES FUND**

This fund represents the commitment the trustees have made to the implementation of specific 2023 activities and projects.

**OPPORTUNITIES FUND**

This fund would be for activities that are important opportunities or contingencies that it was not possible to budget precisely for in advance, but that may advance the charity's mission and safeguard against an uncertain and fluctuating economic and fundraising climate.

**STAFF CONTINGENCY FUND**

In aid of progressive family friendly policies and any staffing shortcomings due to programmatic / core capacity response.

20 Operating lease commitments payable as a lessee

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

|                    | 2023<br>Property | 2022<br>Property |
|--------------------|------------------|------------------|
| Less than one year | 16,536           | 19,710           |
| One to five years  | -                | -                |
| Over five years    | -                | -                |
|                    | <hr/>            | <hr/>            |
|                    | 16,536           | 19,710           |
|                    | <hr/>            | <hr/>            |

21 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

---

# Accounts

---

Company number: 11136659  
Charity number: 1179608



Safe Passage International

**Report and financial statements**

**For the year ended 31 December 2022**



## Contents:

|                                                                                         |    |
|-----------------------------------------------------------------------------------------|----|
| Trustee report: Safe Passage International Mission, Vision & Values                     | 3  |
| Safe Passage's work in 2022                                                             | 4  |
| GOAL 1: We will improve access to safe routes for refugees who arrive in Europe         | 6  |
| GOAL 2: We will improve access to safe routes for refugees outside of Europe            | 7  |
| GOAL 3: We will challenge policies and rhetoric that undermine the right to seek asylum | 9  |
| GOAL 4: We will hold ourselves accountable to all those connected to our work           | 12 |
| Fundraising Highlights                                                                  | 13 |
| Our Standards                                                                           | 14 |
| Third Parties                                                                           | 14 |
| Financial Review                                                                        | 16 |
| Income and Expenditure                                                                  | 16 |
| Reserves Policy                                                                         | 17 |
| Risk Management                                                                         | 17 |
| Appointment of trustees                                                                 | 18 |
| Remuneration Policy                                                                     | 19 |
| References and Administrative Details                                                   | 21 |
| Statement of responsibilities of the trustees                                           | 22 |
| Auditor                                                                                 | 22 |
| Independent auditor report                                                              | 23 |
| Consolidated statement of financial activities                                          | 28 |
| Balance sheets                                                                          | 29 |
| Consolidated statement of cash flows                                                    | 30 |
| Notes to the financial statements                                                       | 31 |

## Trustees' Annual Report

The trustees present their report and the audited financial statements for the year ended 31 December 2022. Reference and administrative information set out on pages 20-21 form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Safe Passage International Mission, Vision & Values

### Our Vision

We believe every person has the right to be safe, safe to be with their family and safe to rebuild their lives. Our vision is a world where the people who need it have safe passage to a place of safety, family, and justice.

### Our Mission

We champion the rights of refugees and displaced people as they flee persecution, using the law to help them access safe routes to a place of safety. We work alongside refugees to campaign for change and build public support for safe passage for all.

### Our Values

Our values underpin everything we do, we strive to be *ground-breaking*, *determined*, and *compassionate*.

**"Safety is more than a word at Safe Passage – it's action: we ethically and radically champion the right to safety for young people irrespective of their geographical history." -**

Asma\*, Young Leader, 2022

\*Name changed to protect their anonymity

## Public Benefit

The objects of the charity are, for the public benefit, the relief of refugees, asylum seekers, migrant workers and their families and their dependents who are in conditions of need, hardship and distress (in such ways as are exclusively charitable under the law of England and Wales) in

particular but without limitation by assisting individuals to access safe and legal routes to sanctuary within and between countries.

We provide expert legal assistance to children, vulnerable adults and separated families seeking asylum and protection in Europe. Our legal work supports people to access their legal rights to protection, enter safe routes, and reunite with family in third countries.

Our direct support and assistance ensure children and families can access basic services such as accommodation and social services and our arrivals work supports families to access legal support for their asylum claim and other statutory support that enables them to rebuild their lives.



*SPI locations: London, Paris, Athens and Warsaw*

Our broader campaigns work focuses on achieving systemic improvements to policies and practices that impede the rights of refugees, often utilising the insights of our legal work. Overall, our aim is to increase support for safe routes that more refugees can access to seek protection, as an alternative to the terrible journeys many must currently take. We strive to work with refugees in the creation and direction of campaigns, our objectives, and our activities.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

### Safe Passage's work in 2022

2022 saw Safe Passage International continue to champion the rights of refugees and displaced people as they flee persecution, using the law to help them access safe routes to a place of safety. We worked with refugees to campaign for change and build public support for safe routes. Many of the children we worked with last year are hoping to reunite with family members in safe countries; we assisted them with their legal casework and provided them with

holistic support to make their first positive steps upon arrival. Using the insights and evidence from our legal casework, we also campaigned for improvements in the system that currently provides no adequate safe routes for people on the move, and leaves children trapped alone and in danger. The charity delivered activities in line with the 2022-2025 strategy, which sees Safe Passage continue to champion safe routes for those who need them, as well as adopting a new focus on defending the fundamental right to asylum.

Since our inception, we have supported over 2,500 children and their family members to reach safety. Our essential legal work assists young people and their families in reaching their family, whether through EU mechanisms, or, as in the UK, through the Entry Clearance procedure.

It was a year of significant challenge for refugees around the world. The fall-out from the Taliban takeover in Afghanistan and ongoing conflict and instability in countries including Ethiopia and Yemen continued to drive people from their homes. Most of our clients continued to be Afghan children, but we also represented children from Somalia, Sudan, Syria, Eritrea; seeking to join siblings and uncles/aunts who have refugee status, indefinite leave or are British citizens.

In February 2022, the brutal invasion of Ukraine drove one of the largest movements of refugees within Europe since the Second World War. European nations considered their response, and the need to open safe routes to protection for refugees was brought into a stark frame.

In response to these immense challenges, Safe Passage set up two groundbreaking new projects during the year. First, to assist Afghan refugees in need of safe routes to France and the UK, we set up and launched the Afghan Pro Bono Initiative (APBI), a joint project with Refugee Legal Support (RLS) and 14 commercial law firms, and in France we continued the 'Alliance Française Pro-Bono pour les Afghans' (AFPBA) with 12 commercial law firms, which was launched in late 2021.

Responding to the legal need from refugees fleeing the war in Ukraine, in partnership with European Lawyers in Lesvos (ELIL), we also set up a Poland-based project in Warsaw, providing direct assistance, legal representation and advice to Ukrainian refugees seeking safety in the UK.

2022 was also the first year of our new strategy, which outlined our continuing ambitions to improve and increase access to safe routes for refugees and to work with others to broaden support for the fundamental rights and dignity of refugees on the move. The charity continued

to demonstrate agility to respond to crises, and the team and community continued to fight for safe passage for child refugees and their families. We outlined four goals which are steering our work for the coming years, and the year saw us move ambitiously towards the objectives outlined in each of them. Below is just a selection of highlights of this work:

### **GOAL 1: We will improve access to safe routes for refugees who arrive in Europe**

#### **Core work:**

2022 saw Safe Passage continue its core legal work, assisting children to reunite with family in Europe, using the Dublin route and humanitarian schemes for clients seeking to reunite with family within the EU, and Entry Clearance (UK Immigration Rules) for children seeking to reunite with family in the UK. During 2022 we represented 310 children and their families in their family reunion claims, and 32 family members were safely reunited with family members in Europe, with majority of cases still undergoing. By preparing and submitting more and more Entry Clearance applications, the team gained invaluable knowledge that has allowed us to succeed in almost every case, either at initial stage or appeal stage. We started to become known experts in the field for this kind of legal work.

We also spoke out in response to increasingly hostile rhetoric towards people crossing the channel by raising the voices of the children and young people we work with in France, who are increasingly frustrated by the complex legal process they have been left with. We managed the increased safeguarding risk of children going missing, dealing with several situations where our clients became frustrated with the process and felt compelled to risk their lives to make their own way to the UK. The rise in channel crossings, police violence at the borders and the lack of safe routes have made the context we're working in increasingly challenging. We implemented processes not only to try to prevent children from going missing, but also to prepare for children going missing and attempting irregular travel.

We used our legal expertise in France, Greece, Poland and the UK to support a total of **754** people fleeing persecution to access safe routes

#### **Scaling our impact:**

Our Legal team in Greece has also been working to increase safe routes within and across Europe, with a focus on Dublin cases not only to France, but also to other EU countries. Given the conditions imposed on new arrivals by the state practices in Greece, our legal work now also includes legal actions against administrative detention of persons seeking to apply for asylum in

Greece so that they could access the asylum system and request family reunification transfer under Dublin III.

We have also scaled our capacity-building work on the different family reunion processes, delivering workshops to practitioners to raise awareness of the safe routes available, in turn helping more people access safe routes. We continued to provide social, protection and arrivals support for the children whose cases we take on.

**13** expert legal workshops delivered building knowledge on Entry Clearance procedures for over **300** sector peers

### **Crisis response work:**

Safe Passage continued to demonstrate agility in responding to emerging global crises, identifying the need for our expertise and forming partnerships with sector and corporate partners to provide assistance. March 2022 saw us launch a scoping mission which led to the Ukraine Response Project, providing direct assistance, legal representation and advice to Ukrainian refugees in partnership with European Lawyers in Lesvos (ELIL), through running a pro bono advice service for refugees who have reached Poland. This initial mission assisted 193 people (118 adults and 75 dependents) fleeing Ukraine to access protection and safely reach family.

Since September 2022, when the full Ukraine response project was launched, following the scoping mission and the pilot, we have directly assisted a further 316 clients, providing them with legal advice and complex support to navigate the procedure for accessing the government schemes to the UK, and six clients successfully arrived in the UK and been received by their sponsors. They have also proved vital in highlighting to policymakers the many failings of the safe routes on offer.

On a systemic level, we continued building on our casework expertise, enabling us to advocate for policy changes to improve the safe routes available to refugees. By using our casework as evidence, we were able to successfully campaign to improve one safe route for refugees from Ukraine, ending the exclusion of unaccompanied children from the Homes for Ukraine Scheme.

**GOAL 2: We will improve access to safe routes for refugees outside of Europe seeking protection within Europe**

**Core work:**

2022 saw our legal teams in the UK, France and Greece able to take on more cases for children outside of Europe, supporting unaccompanied children in countries such as Sudan, Iran, Afghanistan, Turkey and Pakistan.

Our legal team in the UK have had to adapt at pace following the legislative changes to legal routes as a result of Brexit. The year saw us preparing and submitting more and more Entry Clearance applications, building invaluable knowledge that has allowed us to succeed in almost every such case, either at initial stage or appeal stage. We supported all clients who arrived in the UK following the grant of Entry Clearance, referring them to CFAB.

Our legal team in France received a large number of requests for support from child protection services for family reunion processes for unaccompanied minors (UAMs) with refugee status in France. Such requests from UAMs are new and on the rise, and support workers lack knowledge and experience of family reunion processes. Although we could not take on all cases referred to us, we remained committed to increasing the capacity of child protection services to support unaccompanied minors in these processes. We set up a training and support program which is already quite successful with 8 training sessions scheduled in as little as 3 months.

**36**

families were given social support to safely arrive and access services in the UK and across Europe

**Crisis response work:**

Launched in late-2021, the 'Alliance Française Pro-Bono pour les Afghans' (AFPBA) project in France continued with 12 commercial law firms helping assist Afghans to safely reach family in France. The project received more than 300 requests in 2022. Although we could only handle a small portion of these requests, we managed to send information documents and guidance relating to the appropriate procedure to the families we were not able to directly work with. Thanks to this project, by the end of 2022, 43 families, equivalent to 183 people including 97 children, were accompanied in their visa application procedure to safely reach France. The team also trained over 100 professionals on the procedure and legal avenues open to Afghan nationals who wish to seek asylum in France.

The UK Afghan Pro Bono Initiative (APBI) formally launched in the first quarter of the year and has received hundreds of referrals, and over 300 volunteers took part in the initial training. This

is a joint project with Refugee Legal Support (RLS) and 14 commercial law firms. We recruited a new supervising lawyer, based at SPI, and another lawyer, project coordinator and the community engagement and research lead based at RLS. The initiative won the “Best Pro Bono Partnership” award at the Law Works Pro Bono Awards; announced on 06/12/2022 and was subsequently highly commended in The Lawyers Awards.

It is also through the legal insights of our Afghan project work that we have been able to lead on the campaign to fix the routes available for Afghans still seeking a safe route to reunite with their families in the UK.



*Habib (name changed) reunites with his uncle in the UK in November 2022 after losing contact with his parents whilst fleeing Afghanistan.*

### **GOAL 3: We will challenge policies and rhetoric that undermine the fundamental right to seek asylum in Europe**

2022 saw us remain determined in the face of the hostile environment, adopting a strategic approach to campaign and advocacy plans. In the UK we campaigned in coalition against the Nationality and Borders Act, working cross-Party to build support for the right to seek asylum and the need for alternative safe routes including family reunion.

Working closely with our Young Leaders and Lord Dubs, we led an amendment on family reunion for unaccompanied children in Europe, won crucial votes in the Lords and secured some significant support in the Commons. Across the campaign on the Bill, we had at least 8 direct mentions of Safe Passage in Parliamentary debates and saw 9 Conservative MPs/Peers rebelling and voting for family reunion.

Safe Passage secured **117** media features and was referenced in Parliament **12** times

Our grassroots campaigners network grew to involve 360 people. They coordinated a faith leader's letter to the Prime Minister opposing the Nationality and Borders Bill and calling for safe routes including family reunion. The letter was signed by over 1000 multi-faith leaders, and the grassroots group mobilised their extensive faith networks to secure many of these signatures. It resulted in 65 pieces of press coverage, including an op-ed in the Times by former Archbishop Rowan Williams. Despite this strong campaign, the legislation was passed with devastating consequences for refugees seeking protection in the UK.

Investment in additional campaigning capacity in the past year has enabled us to significantly scale our press activities, with 178 pieces of media coverage last year, 21% of which was in traditionally non-supportive press and 3 pieces involved our Young Leaders.



*Safe Passage campaigners meet outside Parliament for the #NoAfghanLeftBehind action*

**For the year ended 31 December 2022**

---

We mobilised 6,100 people to sign our No Afghan Left Behind petition, calling on the UK Government for safe routes to the UK for those fleeing Afghanistan. We planned and coordinated a letter to the Times from 156 organisations, published on the anniversary of the fall of Kabul.

In total, our advocacy work in 2022 saw more than 43,000 people take action as part of our campaigns, with the Government defeated twice in the House of Lords. Whilst the year saw us successfully expand the safe route for Ukrainians, countries across Europe including the UK simultaneously removed the rights from many other refugees, forcing people to take a dangerous journey to reach safety and loved ones. Operating in this extremely hostile environment, with far-right movements across the continent growing, proved challenging.

We mobilised  
**43,406** digital  
actions within our  
campaigning and  
advocacy work

Safe Passage Young Leaders, a group of young people who are experts by experience, having a direct lived experience of forced migration and of navigating the various stages of the asylum process, continued to be invaluable contributors to the organisation. 2022 saw our Young Leaders programme go from strength to strength, enabling us to plan for employment opportunities for young leaders, ensuring that their direct lived experience of seeking sanctuary plays a central role in shaping our organisation and services.

We worked with  
**28** young leaders  
with lived  
experience to  
campaign for  
change

In January 2022, the Young Leaders hosted an online event with members of the House of Lords, to share their experiences and perspectives on the Nationality and Borders Bill. The event was well attended, and during a subsequent debate in the Lords, two peers referenced the event. Later in the year, eleven Safe Passage Young Leaders joined the Hummingbird Young Leaders for the 'Be the Change' residential in Sussex. They spent the weekend connecting, developing skills, playing games and exploring the local countryside and castle. Young Leaders fed back that the trip was 'empowering' and 'unforgettable'. In an exercise where they presented on issues they care about and want to change, all groups decided to focus on racism, discrimination, and inequality.

Safe Passage Young Leaders also came together in the summer to celebrate their achievements over the past two and a half years. Filled with their energy, passion and creativity, this event was

an important moment as some Young Leaders graduated from the programme. Whilst they'll remain part of the wider Safe Passage family, this is a key moment for many Young Leaders who have given so much and are ready for new challenges and opportunities. We were delighted to be joined by renowned refugee rights advocate and author, Gulwali Passarlay at that event. To mark the fall of Kabul, Young Leaders also held a kite-making workshop, which was led by a Young Leader who is currently working on Good Change Theatre's Fly with Me campaign in support of Afghanistan.

*"Because of the Young Leaders programme, I do not feel hopeless anymore; I feel so connected and motivated"* - Zaid\*, Young Leader, 2022

\*Name changed to protect their anonymity

**GOAL 4: We will hold ourselves accountable to all those connected and committed to our work by embodying our values and mission on every level that we operate**

As we've continued to grow our impact with refugees, we've also taken important steps forwards in the sustainability of our organisation. We deepened our work with experts by experience, exploring new ways to involve 'EBE' consultants in our work, creating paid opportunities and also strengthening our recruitment practices to remove the barriers to employment at Safe Passage.

Our commitment to working with - not for - refugees has also seen us strengthen our Board of Trustees with new appointments that increase the lived experience and racial diversity of the Board, and we have taken important steps forwards in our learning and development towards anti-racism as an organisation. We are not complacent however, and we know that there is much more work to do as we continue to grow in line with our values.

People are at the centre of what we do – from the expertise of our staff and volunteers, to our clients and collaborators. We continue taking steps to shift power to people who have direct experience of seeking sanctuary within our own internal structures of decision-making. We support people's meaningful participation and aim to recognise, value and where appropriate fairly remunerate the contribution of 'experts by experience', ensuring this contribution becomes an integral aspect of all strategic decision-making within the organisation.

We have also been working to establish mechanisms within the organisation focused on anti-racism. This is to ensure that anti-racist efforts are not side-lined or viewed as a project but

**For the year ended 31 December 2022**

---

rather becoming central to the way in which the organisation works. The year saw us develop our Anti-racism Action plan, which concentrates on tangible achievable goals in relation to anti-racism. This plan identifies 6 'priority areas' for SPI, based on the actions taken to-date and the feedback and recommendations made:

- Increasing representation
- Improving management practice and staff support
- Working 'with not for'
- Anti-racism in our programmatic work
- Organisational learning and understanding
- Monitoring our progress

The year also saw us make great progress in the delivery of core functions of the organisation, including; strengthening governance processes; introducing a new risk management policy; improving staff retention and wellbeing; introducing family-friendly policies; introducing a new organisational salary structure and delivering cost of living salary increases; and adoption of best practice in positive action recruitment for people with lived experience of seeking asylum and being a refugee in the UK. We also started strengthening our support and supervision framework that will empower staff in reaching individual, team, and organisational goals.

**Fundraising in 2022**

Safe Passage International continued to maintain a diverse income portfolio, with funds raised from individual donors, trust and foundations, corporate sponsorship and partnerships, and community events, with Gift Aid applied in all appropriate instances.

2022 saw the charity continue to attract and engage public support, with a total of £694,266 secured in donations, ensuring more than half of the charity's income for the year was unrestricted. The fundraising team quickly mobilised in response to the outbreak of war in Ukraine, securing the resource needed for the charity's Ukraine Response Project. SumofUs (Ekō) ran a successful appeal garnering global community support to assist.

Safe Passage was selected for a BBC Radio 4 Appeal, where we worked with Hassan Akkad to broadcast a message on behalf of the charity, raising more than £36,000. An event at the House of Lords to raise awareness of the Safe Passage Friends scheme successfully re-engaged several lapsed donors and attracted some substantial gifts. Radiohead also partnered with Safe Passage, donating the profits of their limited-edition T-Shirts to generously support our work with

refugees. The charity also continued to receive funding from a range of trusts, foundations, and legal firms, as well as establishing new partnerships.

### **Our Standards**

Safe Passage International is registered with the UK Fundraising Regulator. We actively manage our fundraising activities to ensure we fully comply with the relevant codes of practice and statutory regulations. We generate funds from a wide range of mainly UK sources. This includes individual one-off donations, regular gifts, corporate donations, legacies, and trust and foundations funding, as well as Gift Aid. We communicate regularly with our supporters through newsletters and appeals via email and social media. We provide a comprehensive picture of our activities on our website at [www.safepassage.org.uk](http://www.safepassage.org.uk) as well as our social media channels: Twitter, Facebook, and Instagram. We publish an annual impact report to show the difference supporters have helped to make.

We are committed to upholding the highest standards of fundraising and data protection, particularly in relation to our supporter data. We have secure systems including a dedicated database to prevent inappropriate access and protect individual privacy. We communicate with supporters on a regular basis, including fundraising and non-fundraising messages, if they have given consent for us to contact them. We keep a record of those people that have consented to be contacted on our database. All supporters are informed of Safe Passage's privacy policy, which was revised in line with GDPR. The policy is available on our website and in all e-communications we send. We received no complaints about our fundraising practices in 2022. If a complaint were to be received with regards to fundraising carried out by Safe Passage, it would be recorded and investigated as appropriate. Any serious complaint would be escalated to our Leadership Team and Trustees.

### **Third Parties**

Safe Passage International does not use professional fundraisers or commercial participators to fundraise on our behalf. Supporters can undertake fundraising on our behalf on a voluntary basis. In cases where our staff fundraisers identify it would be helpful to the public and the volunteer supporter, we ask supporters to sign a Memorandum of Understanding to ensure that they fundraise within our set standards and regulations. In other cases, we request fundraisers to display "in support of" Safe Passage to let the public know that they are volunteer supporters

**For the year ended 31 December 2022**

---

fundraising to support our work, and our fundraising team supports them to fundraise safely and appropriately.

The whole Safe Passage community would like to thank every one of our supporters who contributed to keeping the organisation going in 2022. We are incredibly grateful to all our supporters, Friends and partners without whom we could not continue our work.

We would like to give an especially big thank you to all the Trusts and Foundations that supported our work during the year, including:

- A B Charitable Trust
- Choose Love
- Comic Relief
- Community Justice Fund
- EPIM
- Geoff Herrington Charitable Trust
- Joseph Rowntree Charitable Trust
- Paul Hamlyn Foundation
- Porticus UK
- Sigrid Rausing Trust
- The Pilgrim Trust
- The Reta Lila Foundation
- The Roddick Foundation
- The Swire Charitable Trust
- Treebeard Trust
- Trust for London
- Unbound Philanthropy

## **Financial Review**

### **Income and Expenditure**

During the year under review the charity has continued to operate effectively. The charity has been able to consolidate its financial stability amidst a significant increase of its activities and expenditures due to the impact of the end of the Covid crisis restrictions, the cost-of-living crisis, and the implementation of new projects responding to the Afghanistan and Ukraine crises. Financial stability was ensured through careful financial management, the development of new finance and internal control processes, good fundraising performance, and a mid-year reforecast and cashflow projection together with monthly management accounts reviews, which have enabled the organization to come through 2022 successfully.

Total income for the year to 31 December 2022 amounted to £1,940,510 compared to £1,645,126 recorded for the year to 31 December 2021, a 18.0% increase. This reflects the efforts of the staff team, and the strong and loyal support of our donors and volunteers during the year.

Total expenditure for the year to 31 December 2022 amounted to £1,854,181 compared to £1,359,015 recorded for the year to 31 December 2021. This represented an overall increase of 36.4%.

The deficit of £7,260 on restricted funds has resulted in a restricted fund level of £51,489 on 31 December 2022. Unrestricted funds increased by 9.1%. The Charity recorded a surplus net income position of £86,329 which reflects the need in 2023 to balance the impact of the cost-of-living crisis on our finances, as well as having designated funds available to respond to emerging crises in refugee assistance, in what is a highly changeable context.

### **Reserves Policy**

General reserves comprise the total reserves available to the charity, less those reserves for which use is restricted or else designated for specific purposes. Each year the Trustees will review the policy for maintaining general reserves, taking into consideration the major risks faced by the charity, their likely impact on income and planned expenditure, and an assessment of the ways to mitigate such risks.

The Trustees have agreed a policy that would ensure the safeguarding of charitable commitments and the funding of operational expenditure. This policy would also ensure adequate working capital and financial resilience for the charity. For us to meet the objectives of this policy, the Trustees agree that the charity should aim for free reserves of around four months' current expenditure (£690,000), with the option for agreed temporary reductions or redeployments of surpluses if agreed by the Board. General reserves in the balance sheet at the year-ended 31 December 2022 stand at £776,337 (31 December 2021 they stood at £796,770) not including designated funds and including fixed assets. The Trustees are assessing how to invest our surplus reserves in a way that provides long term sustainable growth for the charity over the current three-year strategy (2022-2025).

### **Risk Management**

During the year the charity has adopted a new risk management policy championing best practice in risk management and mitigation. The Trustees have periodically assessed the major risks to which Safe Passage is exposed and were satisfied that systems are in place to mitigate the charity's exposure.

Risks are identified under 5 headings: Strategic, Financial, Regulatory (compliance), Management and Operational and are monitored using an organisational Risk Register that is reviewed quarterly by the Leadership Team.

The Risk Register is reviewed Quarterly by the Finance and Risk Sub-Committee of the Board, with any new risks or risks of growing significance discussed by the Committee and where necessary raised at the next full Board meeting. In addition, the HR and Safeguarding Sub-Committee reviews risks relating to staff, volunteers and Safeguarding quarterly.

Safeguarding continues to be the other key risk for the charity, given the vulnerable circumstances our clients face. In 2022, following a learning review in the previous year, we

created a role of International Safeguarding and Protection Manager further strengthening our commitment to safeguarding and increasing the organisational capacity, as well as upskilling the whole organisation in best practices in Safeguarding and Protection. We kept learning and improved upon our Safeguarding Policy and have benefited from recruiting an experienced Safeguarding Lead, Atiqullah Sayed, to the board of trustees who brings additional expertise and oversight.

### **Our Structure**

The organisation is a charitable company limited by guarantee, incorporated on 8th January 2018, and registered as a charity on 20th August 2018.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Safe Passage International (SPI) was registered as a charitable association in France on 8th December 2018, association number RNA W751250000, SIREN 844544890, Address: 152 rue Léon Maurice Nordmann, 75013 Paris. The Manager of SPI France reports to the France Board as well as to the SPI CEO. The France Board was composed in 2022 of Tim Stevens (Chair), Patricia Whaley (Treasurer), the two were also Trustees of SPI in 2022.

SPI was registered in Greece as an A.M.K.E. (not-for-profit organisation) 'Safe Passage International AMKE' on 2nd August 2019, registration number 1810155, company number 151609201000. The Manager of SPI AMKE reports to the Greek Board as well as to the SPI CEO. The Greek Board is composed of Ioannis Papageorgiou (Chair), Patricia Whaley (Treasurer) and Jason Rabinowitz, all three are also Trustees of SPI.

### **Appointment of trustees**

Safe Passage International is governed by a Board of Trustees (also Company Directors) who meet quarterly to set policy, agree strategy, and ensure that the charity's charitable purposes are met. The Board is formally supported by two Sub-Committees: Finance & Risk Committee and the HR & Safeguarding Committee which meet quarterly in advance of the full Trustee meeting, set out in the agreed scheme of delegation. The year saw a creation of Legal and Advocacy subcommittee which will provide expertise and act as a sounding board to legal and campaigns developments. The remit of this, if formalised, subcommittee will be decided in 2023.

A recruitment committee is delegated by the Board to appoint new Trustees. Following a skills audit, an open recruitment process is undertaken targeting advertising and networks to help attract the candidates who will contribute to the Board where any gaps are identified. Potential trustees are shortlisted and interviewed by a panel of Trustees and the Chief Executive.

All Trustees are required to undertake Disclosure and Barring Service (DBS) checks or equivalent criminal background checks in their country of residence. For 2022 we have extended a misconduct disclosure scheme to our trustees as well. Safeguarding training is also provided for all Trustees on an annual basis. Trustees are also provided with an induction programme on appointment.

### **Remuneration Policy**

The key management personnel of Safe Passage International are the Board of Trustees and the Leadership Team.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

The Leadership Team are responsible for the day-to-day operations and running of the charity. We aim to pay competitively for all our roles, with a usual reference point ranging 10% around the median percentile for the sector, based on reliable market comparisons of similar size organisations.

Salaries are reviewed annually. In deciding whether to increase pay for all roles, we consider first whether the charity can afford to offer pay increases. If deemed affordable by the Safe Passage Board, cost of living increases will be prioritised, with a presumption to increase by CPI annually. Any additional increases will be contingent on budget, with the charity prioritising adjustments to ensure salaries remain competitive.

### **Gender Pay Gap**

For the second year in succession Safe Passage have voluntarily undertaken a gender pay gap review, following the government guidance in our methods of calculation. Overall, the gender pay gap, within the charity for 2022 was -11.4% (2021 figure was 1%), and in senior roles especially, there was a significant gap in favour of women. This is mainly due to the higher daily rate of external consultants during the reporting period who were all women. The figures

indicate that the organisation has a good record when it comes to addressing gender-based pay equality in the workplace. However, we are also mindful that this will require constant attention as a charity, and that the gender pay gap does not account for the intersectional nature of inequality. In 2023 the organisation will be adopting a new salary strategy, which was planned for 2022 but not realised, and equal pay is the key consideration for the charity.

### **Ethnicity Pay Gap**

Our commitment to diversity, representation and inclusion is highlighted in voluntary publication of our ethnicity pay gap. We have used the same methodology as we did for the gender pay gap, being aware that different methodology might be better suited to capture the true nature and roots of any highlighted pay gap. We will strive to develop this for following publications. Overall, the ethnicity pay gap within the charity for 2022 was -11.6% in favour of people of colour. This is mainly due to the higher daily rate of external consultants who were included in the sample calculation and have identified as black, brown or a person of colour. As with gender pay gap this requires constant attention and improvement, and it does not account for intersectional nature of inequality.

## References and Administrative Details

|                                 |                 |                                                   |
|---------------------------------|-----------------|---------------------------------------------------|
| <b>Company number</b>           | 11136659        | <b>Registered office and operational address:</b> |
| <b>Country of incorporation</b> | United Kingdom  | PO Box 76418, London, England, E1W 9RL            |
| <b>Charity number</b>           | 1179608         |                                                   |
| <b>Country of registration</b>  | England & Wales |                                                   |

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

|                         |                                              |
|-------------------------|----------------------------------------------|
| Patricia Whaley         | Honorary Treasurer                           |
| Andrew Purkis           | Chair, resigned 18 <sup>th</sup> April 2023  |
| Magid Magid             | Chair, appointed 18 <sup>th</sup> April 2023 |
| Jason Rabinowitz        |                                              |
| Timothy Stevens         |                                              |
| Shu Shin Luh            | resigned 18 <sup>th</sup> April 2023         |
| Ioannis Papageorgiou    |                                              |
| Francesca Klug          |                                              |
| Lusine Manukyan         |                                              |
| Naqeeb Saide            | resigned 5th December 2022                   |
| Caroline Tu'phoung Doan | appointed 27 <sup>th</sup> September 2022    |
| Clare Tudor             | appointed 27 <sup>th</sup> September 2022    |
| Jack Steadman           | appointed 27 <sup>th</sup> September 2022    |
| Atiqullah Sayed         | appointed 27 <sup>th</sup> September 2022    |

## Company Secretary

Jasmin Bukic

## Key management personnel

|                        |                                                   |
|------------------------|---------------------------------------------------|
| Bethany Gardiner-Smith | CEO                                               |
| Gunes Kalkan           | Campaigns and Communications                      |
| Jasmin Bukic           | Operations and People                             |
| Jennine Walker         | UK Legal, resigned 12 <sup>th</sup> February 2023 |
| Sarah Miguel           | Fundraising appointed March '22                   |
| Marie Charlotte Fabie  | Safe Passage France                               |
| Pascal Arthaud         | International Finance and Programmes              |
| Sandy Protogerou       | Safe Passage Greece                               |

**Auditor** Sayer Vincent LLP  
Chartered Accountants  
and Statutory Auditor  
Invicta House  
108-114 Golden Lane  
London, EC1Y 0TL

**Bankers** Barclays Bank UK PLC  
9 Portman Square  
London, SW1A 3AL

**Solicitors** Russell Cooke  
2 Putney Hill  
London, SW15 6AB

## Trustees' annual report

For the year ended 31 December 2022

---

### Statement of responsibilities of the trustees

The trustees (who are also directors of Safe Passage International for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the State of Affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 13 (2021: 9). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

### Auditor

Sayer Vincent LLP was the charitable company's auditor in previous years and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 25<sup>th</sup> September 2023 and signed on their behalf by

Patricia Whaley  
Treasurer

## Independent Auditor's Report

To the members of

Safe Passage International

---

### Opinion

We have audited the financial statements of Safe Passage International (the 'parent charitable company') and its subsidiary/subsidiaries (the 'group') for the year ended 31 December 2022 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Safe Passage International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

## **Independent Auditor's Report**

**To the members of**

**Safe Passage International**

---

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other Information**

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or

## **Independent Auditor's Report**

### **To the members of**

### **Safe Passage International**

---

- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## Independent Auditor's Report

### To the members of

### Safe Passage International

---

#### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Independent Auditor's Report**

**To the members of**

**Safe Passage International**

---

### **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

27 September 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

## Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

|                                                            | Note | Unrestricted<br>£ | Restricted<br>£ | 2022<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2021<br>Total<br>£ |
|------------------------------------------------------------|------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| <b>Income from:</b>                                        |      |                   |                 |                    |                   |                 |                    |
| Donations and Bank Interest                                | 2    | 1,189,486         | 742,882         | <b>1,932,368</b>   | 1,246,701         | 368,181         | 1,614,882          |
| Charitable activities                                      |      |                   |                 |                    |                   |                 |                    |
| Legal & Casework                                           | 3    | –                 | –               | –                  | 13,716            | –               | 13,716             |
| Advocacy and Campaigns                                     | 3    | –                 | 8,142           | <b>8,142</b>       | –                 | 16,528          | 16,528             |
| <b>Total income</b>                                        |      | <b>1,189,486</b>  | <b>751,024</b>  | <b>1,940,510</b>   | <b>1,260,417</b>  | <b>384,709</b>  | <b>1,645,126</b>   |
| <b>Expenditure on:</b>                                     |      |                   |                 |                    |                   |                 |                    |
| Raising funds                                              | 4    | 195,873           | –               | <b>195,873</b>     | 182,917           | –               | 182,917            |
| Charitable activities                                      |      |                   |                 |                    |                   |                 |                    |
| Legal & Casework                                           | 4    | 771,334           | 297,397         | <b>1,068,730</b>   | 508,195           | 243,772         | 751,967            |
| Advocacy & Campaigns                                       | 4    | 132,962           | 456,615         | <b>589,577</b>     | 229,421           | 194,710         | 424,131            |
| Other                                                      |      | –                 | –               | –                  | –                 | –               | –                  |
| <b>Total expenditure</b>                                   |      | <b>1,100,169</b>  | <b>754,012</b>  | <b>1,854,181</b>   | <b>920,533</b>    | <b>438,482</b>  | <b>1,359,015</b>   |
| <b>Net income for the year</b>                             | 5    | <b>89,317</b>     | <b>(2,988)</b>  | <b>86,329</b>      | <b>339,883</b>    | <b>(53,772)</b> | <b>286,111</b>     |
| Transfers between funds                                    | 18   | 4,272             | (4,272)         | –                  | 40,922            | (40,922)        | –                  |
| <b>Net income before other recognised gains and losses</b> |      | <b>93,589</b>     | <b>(7,260)</b>  | <b>86,329</b>      | <b>380,805</b>    | <b>(94,694)</b> | <b>286,111</b>     |
| <b>Net movement in funds</b>                               | 18   | <b>93,589</b>     | <b>(7,260)</b>  | <b>86,329</b>      | <b>380,805</b>    | <b>(94,694)</b> | <b>286,111</b>     |
| <b>Reconciliation of funds:</b>                            |      |                   |                 |                    |                   |                 |                    |
| Total funds brought forward                                |      | 1,028,209         | 58,749          | <b>1,086,958</b>   | 647,404           | 153,443         | 800,847            |
| <b>Total funds carried forward</b>                         |      | <b>1,121,798</b>  | <b>51,489</b>   | <b>1,173,287</b>   | <b>1,028,209</b>  | <b>58,749</b>   | <b>1,086,958</b>   |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18 to the financial statements.

As at 31 December 2022

|                                                                   | Note | The group<br>2022<br>£ | 2021<br>£        | SPI UK<br>2022<br>£ | 2021<br>£        |
|-------------------------------------------------------------------|------|------------------------|------------------|---------------------|------------------|
| <b>Fixed assets:</b>                                              |      |                        |                  |                     |                  |
| Tangible assets                                                   | 10   | 11,272                 | 13,749           | 11,272              | 13,215           |
|                                                                   |      | <u>11,272</u>          | <u>13,749</u>    | <u>11,272</u>       | <u>13,215</u>    |
| <b>Current assets:</b>                                            |      |                        |                  |                     |                  |
| Debtors                                                           | 13   | 249,612                | 275,451          | 285,786             | 217,319          |
| Cash at bank and in hand                                          |      | 1,283,100              | 1,153,776        | 1,036,986           | 1,047,154        |
|                                                                   |      | <u>1,532,712</u>       | <u>1,429,227</u> | <u>1,322,772</u>    | <u>1,264,473</u> |
| <b>Liabilities:</b>                                               |      |                        |                  |                     |                  |
| Creditors: amounts falling due within one year                    | 14   | (370,697)              | (356,019)        | (253,260)           | (238,809)        |
|                                                                   |      | <u>1,162,015</u>       | <u>1,073,208</u> | <u>1,069,512</u>    | <u>1,025,664</u> |
| <b>Net current assets</b>                                         |      |                        |                  |                     |                  |
|                                                                   |      | <u>1,162,015</u>       | <u>1,073,208</u> | <u>1,069,512</u>    | <u>1,025,664</u> |
| <b>Total assets less current liabilities and total net assets</b> |      | <u>1,173,287</u>       | <u>1,086,958</u> | <u>1,080,784</u>    | <u>1,038,878</u> |
| <b>Funds:</b>                                                     | 18   |                        |                  |                     |                  |
| Restricted income funds                                           |      | 51,489                 | 58,749           | 51,489              | 58,749           |
| Designated Fund                                                   |      | 345,461                | 231,439          | 345,461             | 231,439          |
| Unrestricted general funds                                        |      | 776,337                | 796,770          | 683,834             | 748,690          |
|                                                                   |      | <u>1,173,287</u>       | <u>1,086,958</u> | <u>1,080,784</u>    | <u>1,038,878</u> |
| <b>Total funds</b>                                                |      | <u>1,173,287</u>       | <u>1,086,958</u> | <u>1,080,784</u>    | <u>1,038,878</u> |

Approved by the trustees on 25 September 2023 and signed on their behalf by

Patricia Whaley  
Treasurer

Consolidated statement of cash flows

For the year ended 31 December 2022

|                                                                                       | Note                      | 2022<br>£        | £                                  | 2021<br>£                      | £ |
|---------------------------------------------------------------------------------------|---------------------------|------------------|------------------------------------|--------------------------------|---|
| <b>Cash flows from operating activities</b>                                           |                           |                  |                                    |                                |   |
| Net income for the reporting period<br>(as per the statement of financial activities) |                           | 86,329           |                                    | 286,111                        |   |
| Depreciation charges                                                                  |                           | 2,477            |                                    | 2,706                          |   |
| Decrease/(Increase) in debtors                                                        |                           | 25,839           |                                    | (111,092)                      |   |
| Increase in creditors                                                                 |                           | 14,678           |                                    | 5,540                          |   |
| <b>Net cash provided by operating activities</b>                                      |                           | <b>129,324</b>   |                                    | <b>183,264</b>                 |   |
| <b>Cash flows from investing activities:</b>                                          |                           |                  |                                    |                                |   |
| Purchase of fixed assets                                                              |                           | -                |                                    | -                              |   |
| <b>Net cash (used in) investing activities</b>                                        |                           | <b>-</b>         |                                    | <b>-</b>                       |   |
| <b>Change in cash and cash equivalents in the year</b>                                |                           | <b>129,324</b>   |                                    | <b>183,264</b>                 |   |
| Cash and cash equivalents at the beginning of the year                                |                           | 1,153,776        |                                    | 970,512                        |   |
| <b>Cash and cash equivalents at the end of the year</b>                               |                           | <b>1,283,100</b> |                                    | <b>1,153,776</b>               |   |
| <b>Analysis of cash and cash equivalents</b>                                          |                           |                  |                                    |                                |   |
|                                                                                       | At 1 January<br>2022<br>£ | Cash flows<br>£  | Other non-<br>cash<br>changes<br>£ | At 31<br>December<br>2022<br>£ |   |
| Cash at bank and in hand                                                              | 1,153,776                 | 129,324          | -                                  | 1,283,100                      |   |
| <b>Total cash and cash equivalents</b>                                                | <b>1,153,776</b>          | <b>129,324</b>   | <b>-</b>                           | <b>1,283,100</b>               |   |

**1 Accounting policies**

**a) Statutory information**

Safe Passage International is a charitable company limited by guarantee and is incorporated in England. The registered office address is PO Box 79446, LONDON E2 2HS.

**b) Basis of preparation**

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

These financial statements consolidate the results of SPI UK and its two controlled entities Safe Passage International (France) and Safe Passage International (Greece) on a line by line basis. Transactions and balances between SPI UK and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of SPI UK's balance sheet. A separate statement of financial activities, or income and expenditure account, for SPI UK itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Key judgements that the charity has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**1 Accounting policies (continued)**

**f) Interest receivable**

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

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the respective fund.

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

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, and other activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Grants payable**

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- |                        |     |
|------------------------|-----|
| ▪ Raising funds        | 10% |
| ▪ Legal and Casework   | 60% |
| ▪ Advocacy & Campaigns | 30% |

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**1 Accounting policies (continued)****l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment estimated Useful Economic Life 3 years
- Fixtures & Fittings estimated Useful Economic Life 10 years

**m) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**o) Pensions**

The charity participates in a defined contribution scheme charged to the statement of financial activities as they become payable in accordance with FRS102.

**2 Income from donations and legacies**

|               | Unrestricted<br>£ | Restricted<br>£ | 2022<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2021<br>Total<br>£ |
|---------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Gifts         | 1,186,697         | 742,882         | 1,929,579          | 1,246,701         | 368,181         | 1,614,882          |
| Bank Interest | 2,789             | -               | 2,789              | -                 | -               | -                  |
|               | <u>1,189,486</u>  | <u>742,882</u>  | <u>1,932,368</u>   | <u>1,246,701</u>  | <u>368,181</u>  | <u>1,614,882</u>   |

**3 Income from charitable activities**

|                                    | Unrestricted<br>£ | Restricted<br>£ | 2022<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2021<br>Total<br>£ |
|------------------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Legal & Casework                   |                   |                 |                    |                   |                 |                    |
| Children & Families Across Borders | -                 | -               | -                  | 13,500            | -               | 13,500             |
| Training provided by SPI France    | -                 | -               | -                  | 216               | -               | 216                |
| Sub-total for Legal & Casework     | -                 | -               | -                  | 13,716            | -               | 13,716             |
| Advocacy & Campaigns               | -                 | 8,142           | 8,142              | -                 | 16,528          | 16,528             |
| Total income from charitable       | -                 | 8,142           | 8,142              | 13,716            | 16,528          | 30,244             |

## 4a Analysis of expenditure (current year)

|                               | Charitable activities |                          |                              |                          |                       |                    |                    |
|-------------------------------|-----------------------|--------------------------|------------------------------|--------------------------|-----------------------|--------------------|--------------------|
|                               | Raising funds<br>£    | Legal &<br>Casework<br>£ | Advocacy &<br>Campaigns<br>£ | Governance<br>costs<br>£ | Support<br>costs<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
| Staff costs (Note 6)          | 105,728               | 589,026                  | 377,925                      | 87,269                   | 209,278               | 1,369,226          | 1,002,732          |
| France Operations             | –                     | 33,714                   | 10,374                       | –                        | 7,780                 | 51,868             | 21,532             |
| Greece Operations             | –                     | 24,747                   | –                            | –                        | –                     | 24,747             | 26,970             |
| UK Legal & Arrivals           | –                     | 89,371                   | –                            | –                        | –                     | 89,371             | 62,652             |
| Governance costs              | –                     | –                        | –                            | 14,822                   | –                     | 14,822             | 16,662             |
| Other UK expenditure          | 34,833                | –                        | 35,343                       | –                        | 233,971               | 304,147            | 228,468            |
|                               | 140,561               | 736,858                  | 423,641                      | 102,092                  | 451,030               | 1,854,181          | 1,359,015          |
| Support costs                 | 45,103                | 270,618                  | 135,309                      | –                        | (451,030)             | –                  | –                  |
| Governance costs              | 10,209                | 61,255                   | 30,627                       | (102,092)                | –                     | –                  | –                  |
| <b>Total expenditure 2022</b> | <b>195,873</b>        | <b>1,068,730</b>         | <b>589,577</b>               | <b>–</b>                 | <b>–</b>              | <b>1,854,181</b>   | <b>–</b>           |
| Total expenditure 2021        | 182,917               | 751,967                  | 424,131                      | –                        | –                     | –                  | 1,359,015          |

## 4b Analysis of expenditure (prior year)

|                               | Charitable activities |                  |                      |                  |               |                  |
|-------------------------------|-----------------------|------------------|----------------------|------------------|---------------|------------------|
|                               | Raising funds         | Legal & Casework | Advocacy & Campaigns | Governance costs | Support costs | 2021 Total       |
|                               | £                     | £                | £                    | £                | £             | £                |
|                               |                       |                  |                      |                  |               | -                |
| Staff costs (Note 6)          | 116,579               | 425,290          | 253,933              | 81,272           | 125,658       | 1,002,732        |
| France Operations             | -                     | 16,149           | 5,383                | -                | -             | 21,532           |
| Greece Operations             | -                     | 26,970           | -                    | -                | -             | 26,970           |
| UK Legal & Arrivals           | -                     | 62,652           | -                    | -                | -             | 62,652           |
| Governance costs              | -                     | -                | -                    | 16,662           | -             | 16,662           |
| Other UK expenditure          | 29,521                | -                | 54,361               | -                | 144,587       | 228,468          |
|                               | 146,100               | 531,059          | 313,677              | 97,935           | 270,245       | 1,359,015        |
| Support costs                 | 27,024                | 162,147          | 81,072               | -                | (270,245)     | -                |
| Governance costs              | 9,793                 | 58,761           | 29,380               | (97,935)         | -             | -                |
| <b>Total expenditure 2021</b> | <b>182,917</b>        | <b>751,967</b>   | <b>424,131</b>       | <b>-</b>         | <b>-</b>      | <b>1,359,015</b> |

**5 Net income for the year**

This is stated after charging / (crediting):

|                                         | 2022<br>£    | 2021<br>£    |
|-----------------------------------------|--------------|--------------|
| Depreciation                            | 2,477        | 2,706        |
| Operating lease rentals:                |              |              |
| Property                                | 65,119       | 54,647       |
| Other                                   | –            | 5,275        |
| Auditor's remuneration (excluding VAT): |              |              |
| Audit                                   | 10,050       | 9,150        |
| Other services                          | –            | –            |
| Foreign exchange (gains) or losses      | <u>3,270</u> | <u>2,745</u> |

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

|                                                                 | 2022<br>£        | 2021<br>£        |
|-----------------------------------------------------------------|------------------|------------------|
| Salaries and wages                                              | 1,108,411        | 838,974          |
| Social security costs                                           | 203,744          | 117,618          |
| Employer's contribution to defined contribution pension schemes | 57,072           | 46,140           |
|                                                                 | <u>1,369,226</u> | <u>1,002,732</u> |

No employee earned more than £60,000 during the year (2021: none).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel was £499,987 (2021: £415,588).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs 2022 £2,148 (2021: £Nil).

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 34, FTE 29 (2021: headcount 26, FTE 24).

**8 Related party transactions**

Transactions between the charity and its two subsidiaries in Greece and France are disclosed in note 11. There are no other related party transactions to disclose for 2022 (2021: none).

Donations from trustees in 2022 totaled £3,011 (2021: 1,760). There were no other donations from related parties outside the normal course of business and there were no restricted donations from related parties.

**9 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**10 Tangible fixed assets**

| The group                | SPI France<br>Computer<br>Equipment<br>£ | SPI UK<br>Computer<br>Equipment<br>£ | SPI UK<br>Fixtures &<br>Fittings<br>£ | Total<br>£ |
|--------------------------|------------------------------------------|--------------------------------------|---------------------------------------|------------|
| <b>Cost</b>              |                                          |                                      |                                       |            |
| At the start of the year | 1,904                                    | 1,286                                | 15,139                                | 18,329     |
| At the end of the year   | 1,904                                    | 1,286                                | 15,139                                | 18,329     |
| <b>Depreciation</b>      |                                          |                                      |                                       |            |
| At the start of the year | 1,369                                    | 750                                  | 2,460                                 | 4,579      |
| Charge for the year      | 535                                      | 429                                  | 1,514                                 | 2,477      |
| At the end of the year   | 1,904                                    | 1,179                                | 3,974                                 | 7,056      |
| <b>Net book value</b>    |                                          |                                      |                                       |            |
| At the end of the year   | –                                        | 107                                  | 11,165                                | 11,272     |
| At the start of the year | 535                                      | 536                                  | 12,679                                | 13,749     |

All of the above assets are used for charitable purposes.

**11a Subsidiary undertaking (France)**

The charity controls and fully funds, a social enterprise Safe Passage International registered in France. The company number is 844 544 890 00016, NAF: 8899A. The registered office address is 152, rue Léon Maurice Nordmann, 75013 Paris.

All activities have been consolidated on a line by line basis in the statement of financial activities.

The trustees Tim Stevens, and Patricia Whaley, together with the Head of France, Marie Charlotte Fabie are founding members of the organisation registered on 08 December 2018 commencing activity on 1 January 2019.

A summary of the results of the associated entity is shown below:

|                                                            | 2022<br>£        | 2021<br>£        |
|------------------------------------------------------------|------------------|------------------|
| Income from Charitable Activities                          | –                | 216              |
| Donations (Restricted)                                     | 73,021           | –                |
| Donations and Bank Interest                                | 7,475            |                  |
| Contribution from parent undertaking                       | 407,471          | 242,019          |
| <b>Income</b>                                              | <b>487,967</b>   | <b>242,234</b>   |
| <b>Expenses</b>                                            | <b>(470,796)</b> | <b>(230,681)</b> |
| <b>Surplus</b>                                             | <b>17,172</b>    | <b>11,553</b>    |
| <b>Charitable Funds</b>                                    |                  |                  |
| Total charitable funds brought forward                     | 23,963           | 12,410           |
| Surplus                                                    | 17,172           | 11,553           |
| <b>Total charitable funds carried forward</b>              | <b>41,135</b>    | <b>23,963</b>    |
| The aggregate of the assets, liabilities and reserves was: |                  |                  |
| Assets                                                     | 166,717          | 148,407          |
| Liabilities                                                | (125,582)        | (124,444)        |
| <b>Reserves</b>                                            | <b>41,135</b>    | <b>23,963</b>    |

There were no amounts owed to the parent undertaking at the end of the year (2021: £Nil).

There were no amounts owed from the parent undertaking at the end of the year (2021: £16,971).

An advance payment of £17,373 was made in December by SPI UK to cover January expenses

Safe Passage International (France) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2022.

**11b Subsidiary undertaking (Greece)**

The charity controls and fully funds, a civil non-profit entity Safe Passage AMKE registered in Greece. The company VAT number is EL 996858091, tax office A' Athens. The registered office address is in 28th Karaiskaki Str. Athens, Postal Code 10554, Greece.

All activities have been consolidated on a line by line basis in the statement of financial activities.

The trustees Bishop Jonathan Clark (acting as representative of Safe Passage UK), Jason Rabinowitz, and Patricia Whaley are founding members of the organisation which was registered on 02 August 2019 commencing activity on 16 June 2020.

A summary of the results of the associated entity is shown below:

|                                                            | 2022<br>£      | 2021<br>£ |
|------------------------------------------------------------|----------------|-----------|
| Contribution from parent undertaking                       | 172,164        | 162,674   |
| <b>Income</b>                                              | <b>172,164</b> | 162,674   |
| Expenses                                                   | (144,780)      | (149,413) |
| <b>Surplus</b>                                             | <b>27,384</b>  | 13,261    |
| <b>Charitable Funds</b>                                    |                |           |
| Total charitable funds brought forward                     | 24,115         | 10,853    |
| Surplus                                                    | 27,384         | 13,261    |
| <b>Total charitable funds carried forward</b>              | <b>51,499</b>  | 24,115    |
| The aggregate of the assets, liabilities and reserves was: |                |           |
| Assets                                                     | 86,067         | 33,672    |
| Liabilities                                                | (34,568)       | (9,557)   |
| <b>Reserves</b>                                            | <b>51,499</b>  | 24,115    |

There were no amounts owed to or from the parent undertaking at the end of the year.

An advance payment of £24,322 was made in December by SPI UK to cover January expenses

Safe Passage International (Greece) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2022.

**12 Parent charity (SPI UK)**

The parent charity's gross income and the results for the year are disclosed as follows:

|                      | 2022<br>£     | 2021<br>£      |
|----------------------|---------------|----------------|
| Gross income         | 1,860,014     | 1,644,910      |
| Surplus for the year | <u>41,773</u> | <u>283,847</u> |

**13 Debtors**

|                                                     | The group<br>2022<br>£ | 2021           | SPI UK<br>2022<br>£ | 2021           |
|-----------------------------------------------------|------------------------|----------------|---------------------|----------------|
| Trade debtors                                       | 5,971                  | 4,878          | 3,790               | 3,790          |
| Other debtors                                       | 51,676                 | 59,365         | 48,614              | 3,027          |
| Prepayments                                         | 21,861                 | 17,640         | 20,714              | 16,934         |
| Prepayments for Janfrom SPI UK to SPI Greece/France | –                      | –              | 42,565              |                |
| Accrued income                                      | 170,104                | 193,569        | 170,104             | 193,569        |
|                                                     | <u>249,612</u>         | <u>275,451</u> | <u>285,786</u>      | <u>217,319</u> |

**14 Creditors: amounts falling due within one year**

|                                     | The group<br>2022<br>£ | 2021<br>£      | SPI UK<br>2022<br>£ | 2021<br>£      |
|-------------------------------------|------------------------|----------------|---------------------|----------------|
| Trade creditors                     | 19,888                 | 2,354          | 19,256              | (1,472)        |
| Taxation and social security        | 130,864                | 61,456         | 19,114              | 13,894         |
| Pension Fund                        | 6,672                  | 5,186          | 6,672               | 5,186          |
| Accruals                            | 32,324                 | 24,821         | 30,947              | 24,268         |
| Value due from SPI UK to SPI France | –                      | –              | –                   | 16,791         |
| Deferred income (note 15)           | 180,950                | 262,202        | 177,271             | 180,142        |
|                                     | <u>370,697</u>         | <u>356,019</u> | <u>253,260</u>      | <u>238,809</u> |

**15 Deferred income**

Deferred income comprises grant funds that have been received in the financial year where the respective grant agreement specifies that some of these grant funds are to cover activities that will take place after the financial year end.

|                                       | <b>The group</b> |             | <b>SPI UK</b>    |             |
|---------------------------------------|------------------|-------------|------------------|-------------|
|                                       | <b>2022</b>      | <b>2021</b> | <b>2022</b>      | <b>2021</b> |
|                                       | <b>£</b>         | <b>£</b>    | <b>£</b>         | <b>£</b>    |
| Opening Balance                       | <b>262,202</b>   | 252,046     | <b>180,142</b>   | 252,046     |
| Amount released to income in the year | <b>(255,203)</b> | (252,046)   | <b>(173,142)</b> | (252,046)   |
| Amount deferred in the year           | <b>173,950</b>   | 262,202     | <b>170,272</b>   | 180,142     |
| Balance at the end of the year        | <b>180,950</b>   | 262,202     | <b>177,271</b>   | 180,142     |

**16 Pension scheme**

The charity auto-enrols employees into a Defined Contribution Scheme with TPT Retirement Solutions Scheme. Contributions are paid into the scheme by 10th of the month following that in which the contributions were deducted from gross pay.

**17a Analysis of group net assets between funds (current year)**

|                                       | <b>General<br/>unrestricted<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds<br/>£</b> |
|---------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------|--------------------------|
| Tangible fixed assets                 | 11,272                                | –                                 | –                                 | <b>11,272</b>            |
| Net current assets                    | 765,065                               | 345,461                           | 51,489                            | <b>1,162,015</b>         |
| <b>Net assets at 31 December 2022</b> | <b>776,337</b>                        | <b>345,461</b>                    | <b>51,489</b>                     | <b>1,173,287</b>         |

**17b Analysis of group net assets between funds (prior year)**

|                                       | <b>General<br/>unrestricted<br/>£</b> | <b>Designated<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total funds<br/>£</b> |
|---------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------|--------------------------|
| Tangible fixed assets                 | 13,749                                | –                                 | –                                 | <b>13,749</b>            |
| Net current assets                    | 783,021                               | 231,439                           | 58,749                            | <b>1,073,209</b>         |
| <b>Net assets at 31 December 2021</b> | <b>796,770</b>                        | <b>231,439</b>                    | <b>58,749</b>                     | <b>1,086,958</b>         |

## 18a Movements in funds (current year)

|                                                            | At 1 January<br>2022<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£   | At 31<br>December<br>2022<br>£ |
|------------------------------------------------------------|---------------------------|------------------------|------------------------------|------------------|--------------------------------|
| <b>Restricted funds:</b>                                   |                           |                        |                              |                  |                                |
| AB CHARITABLE TRUST                                        | 15,000                    | 20,000                 | (20,000)                     | –                | 15,000                         |
| AFPBA LAW FIRMS FRANCE                                     | –                         | 60,244                 | (60,244)                     | –                | –                              |
| APBI LAW FIRMS UK                                          | –                         | 45,631                 | (45,291)                     | –                | 340                            |
| ARNOLD CLARK COMMUNITY FUND                                | –                         | 1,000                  | (1,000)                      | –                | –                              |
| CHOOSE LOVE                                                | –                         | 106,041                | (106,041)                    | –                | –                              |
| COMIC RELIEF                                               | 38,947                    | 96,698                 | (135,645)                    | –                | –                              |
| DIGITAL LIFT                                               | –                         | 950                    | (950)                        | –                | –                              |
| EUROPEAN PROGRAMME FOR<br>INTEGRATION AND MIGRATION (EPIM) | 2,120                     | 89,012                 | (55,130)                     | –                | 36,003                         |
| FOUNDATION 1                                               | –                         | 40,640                 | (40,640)                     | –                | –                              |
| FOUNDATION 2                                               | –                         | 55,617                 | (55,471)                     | –                | 146                            |
| GEOFF HERRINGTON CHARITABLE TRUST                          | –                         | 2,000                  | (2,000)                      | –                | –                              |
| PAUL HAMLYN FOUNDATION                                     | –                         | 20,000                 | (20,000)                     | –                | –                              |
| PORTICUS                                                   | –                         | 86,719                 | (86,719)                     | –                | –                              |
| RRE – EU                                                   | 2,683                     | 8,142                  | (6,554)                      | (4,272)          | –                              |
| SPIUP LAW FIRMS                                            | –                         | 32,100                 | (32,100)                     | –                | –                              |
| THE LAW SOCIETY CHARITABLE TRUST                           | –                         | 2,500                  | (2,500)                      | –                | –                              |
| THE PILGRIM TRUST                                          | –                         | 10,000                 | (10,000)                     | –                | –                              |
| THE RODDICK FOUNDATION                                     | –                         | 15,000                 | (15,000)                     | –                | –                              |
| THE SWIRE CHARITABLE TRUST                                 | –                         | 1,667                  | (1,667)                      | –                | –                              |
| TREEBEARD TRUST                                            | –                         | 7,500                  | (7,500)                      | –                | –                              |
| TRUST FOR LONDON                                           | –                         | 44,563                 | (44,562)                     | –                | –                              |
| WOODWARD FOUNDATION                                        | –                         | 5,000                  | (5,000)                      | –                | –                              |
| <b>Total restricted funds</b>                              | <b>58,749</b>             | <b>751,024</b>         | <b>(754,012)</b>             | <b>(4,272)</b>   | <b>51,489</b>                  |
| <b>Unrestricted funds:</b>                                 |                           |                        |                              |                  |                                |
| Designated funds:                                          |                           |                        |                              |                  |                                |
| OPPORTUNITIES FUND                                         | 41,834                    | –                      | (1,766)                      | –                | 40,068                         |
| FUTURE ACTIVITIES FUND                                     | 189,605                   | –                      | –                            | 65,788           | 255,393                        |
| STAFF CONTINGENCY FUND                                     | –                         | –                      | –                            | 50,000           | 50,000                         |
| <b>Total designated funds</b>                              | <b>231,439</b>            | <b>–</b>               | <b>(1,766)</b>               | <b>115,788</b>   | <b>345,461</b>                 |
| <b>General funds</b>                                       | <b>796,770</b>            | <b>1,189,486</b>       | <b>(1,098,403)</b>           | <b>(111,516)</b> | <b>776,337</b>                 |
| <b>Total unrestricted funds</b>                            | <b>1,028,209</b>          | <b>1,189,486</b>       | <b>(1,100,169)</b>           | <b>4,272</b>     | <b>1,121,798</b>               |
| <b>Total funds</b>                                         | <b>1,086,958</b>          | <b>1,940,510</b>       | <b>(1,854,181)</b>           | <b>–</b>         | <b>1,173,287</b>               |

## Purposes of restricted funds

## AB CHARITABLE TRUST

Fund restricted to UK activities.

**Purposes of restricted funds (continued)**

**AFPBA LAW FIRMS FRANCE**

Pro Bono Legal partnerships established to support Afghan refugees seeking safety in France.

**APBI LAW FIRMS UK**

Pro Bono Legal partnerships established to support Afghan refugees seeking safety in the UK.

**ARNOLD CLARK COMMUNITY FUND**

A restricted grant towards the young leaders residential

**CHOOSE LOVE (HELP REFUGEES)**

Two grants: salary costs in France, the pilot phase of the Ukraine Response Project.

**COMIC RELIEF**

Two grants: Core funding from the Across Borders Fund for Safe Passage towards support for people on the move throughout Europe. Emergency funding towards France's Afghan Response Project.

**DIGITAL LIFT**

A restricted small grant towards software costs.

**EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)**

Two grants: one grant towards our response to the Afghan crisis in France and one grant towards our Ukraine Response Project.

**FOUNDATION #1**

Towards our Campaigning and Advocacy work in response to the Afghan Crisis.

**FOUNDATION #2**

12-month grants for the UK Arrivals Programme and Youth Advocacy Programme supporting families and children pre-arrival and upon arrival in the UK.

**GEOFF HERRINGTON CHARITABLE**

A restricted grant towards remuneration for experts by experience.

**PAUL HAMLYN FOUNDATION**

A grant towards Afghan Response – Campaigning & Advocacy (UK).

**PORTICUS**

Core support towards SPI's work to support child refugees in Europe (by using the law). The grant supports legal casework across Europe, training legal practitioners, strategic advocacy and litigation, campaigning work and the young leaders' programme.

**RRE – EU**

A partnership with Refugee Rights Europe to jointly advocate at an EU level on the need for safe routes for people seeking protection, with SPI funded to lead on an advocacy strategy. RRE was dissolved and their surplus funds transferred to SPI as unrestricted funds.

**SPIUK LAW FIRMS**

Pro Bono Legal partnerships established to support refugees fleeing Ukraine.

**THE LAW SOCIETY CHARITABLE TRUST**

A restricted grant towards the Ukraine Response Project.

**Purposes of restricted funds (continued)**

**THE PILGRIM TRUST**

A restricted grant towards the Ukraine Response Project (UK campaigning).

**THE RODDICK FOUNDATION**

A restricted grant towards the Ukraine Response Project (pilot phase).

**THE SWIRE CHARITABLE TRUST**

Fund restricted to UK activities.

**TREEBEARD TRUST**

A restricted grant towards the Ukraine Response Project.

**TRUST FOR LONDON**

A grant plus continuation funding towards the Press and Public Affairs Manager and Youth Advocacy Programme.

**UNBOUND PHILANTHROPY**

A restricted grant towards campaigning policy work.

**WOODWARD FOUNDATION**

A restricted grant towards SPI's Afghan Response campaigning.

**Purposes of designated funds**

**FUTURE ACTIVITIES FUND**

This fund represents the commitment the trustees have made to the implementation of specific 2023 activities and projects.

**OPPORTUNITIES FUND**

This fund would be for activities that are important opportunities or contingencies that it was not possible to budget precisely for in advance, but that may advance the charity's mission and safeguard against an uncertain and fluctuating economic and fundraising climate.

**STAFF CONTINGENCY FUND**

In aid of progressive family friendly policies and any staffing shortcomings due to programmatic / core capacity response.

## 18b Movements in funds (prior year)

|                                                            | At 1 January<br>2021<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£   | At 31<br>December<br>2021<br>£ |
|------------------------------------------------------------|---------------------------|------------------------|------------------------------|------------------|--------------------------------|
| <b>Restricted funds:</b>                                   |                           |                        |                              |                  |                                |
| AB CHARITABLE TRUST                                        | –                         | 20,000                 | (5,000)                      | –                | <b>15,000</b>                  |
| AMIF (ASYLUM, MIGRATION AND<br>INTEGRATION FUND)           | 26,665                    | (26,665)               | –                            | –                | –                              |
| APBI Law Firms UK                                          | –                         | 54                     | (54)                         | –                | –                              |
| CHOOSE LOVE (HELP REFUGEES)                                | 12,030                    | 43,361                 | (55,390)                     | –                | –                              |
| COMIC RELIEF                                               | 46,166                    | 123,307                | (130,527)                    | –                | <b>38,947</b>                  |
| COMMUNITY JUSTICE FUND                                     | 1,360                     | 15,600                 | (16,960)                     | –                | –                              |
| CROWD JUSTICE                                              | 40,679                    | 243                    | –                            | (40,922)         | –                              |
| EUROPEAN PROGRAMME FOR<br>INTEGRATION AND MIGRATION (EPIM) | 10,802                    | 18,742                 | (27,425)                     | –                | <b>2,120</b>                   |
| MAJOR DONOR                                                | 15,741                    | –                      | (15,741)                     | –                | –                              |
| PORTICUS                                                   | –                         | 84,116                 | (84,116)                     | –                | –                              |
| RETA LILA HOWARD FOUNDATION                                | –                         | 43,167                 | (43,167)                     | –                | –                              |
| RRE-EU                                                     | –                         | 16,284                 | (13,601)                     | –                | <b>2,683</b>                   |
| TRUST FOR LONDON                                           | –                         | 46,500                 | (46,500)                     | –                | –                              |
| <b>Total restricted funds</b>                              | <b>153,443</b>            | <b>384,710</b>         | <b>(438,481)</b>             | <b>(40,922)</b>  | <b>58,749</b>                  |
| <b>Unrestricted funds:</b>                                 |                           |                        |                              |                  |                                |
| Designated funds:                                          |                           |                        |                              |                  |                                |
| OPPORTUNITIES FUND                                         | –                         | –                      | (18,166)                     | 60,000           | <b>41,834</b>                  |
| FUTURE ACTIVITIES FUND                                     | –                         | –                      | –                            | 189,605          | <b>189,605</b>                 |
| <b>Total designated funds</b>                              | <b>–</b>                  | <b>–</b>               | <b>(18,166)</b>              | <b>249,605</b>   | <b>231,439</b>                 |
| <b>General funds</b>                                       | <b>647,404</b>            | <b>1,260,417</b>       | <b>(902,370)</b>             | <b>(208,683)</b> | <b>796,770</b>                 |
| <b>Total unrestricted funds</b>                            | <b>647,404</b>            | <b>1,260,417</b>       | <b>(902,370)</b>             | <b>40,922</b>    | <b>1,028,209</b>               |
| <b>Total funds</b>                                         | <b>800,847</b>            | <b>1,645,127</b>       | <b>(1,340,851)</b>           | <b>–</b>         | <b>1,086,958</b>               |

**Purposes of restricted funds**

**AB CHARITABLE TRUST**

Fund restricted to UK activities.

**AMIF (ASYLUM, MIGRATION AND INTEGRATION FUND)**

Consortium funding towards pan European Communities and Legal work.

**APBI LAW FIRMS UK**

Pro Bono Legal partnership established to support Afghan refugees.

**CHOOSE LOVE (HELP REFUGEES)**

Two grants to contribute to the salary and costs of a Legal Coordinator in Northern France and to the Advocacy Manager role in France.

**COMIC RELIEF**

Core funding from the Across Borders Fund for Safe Passage to support people on the move throughout Europe. Emergency funding towards France's Afghan Response Project.

**COMMUNITY JUSTICE FUND**

Funding for the UK Legal Team.

**CROWD JUSTICE**

SPI's fundraiser on "Crowd Justice" website to cover home office costs of the Judicial Review we wished to pursue. As we won, we did not need to pay the Home Office legal costs. Crowd Justice standard terms allows us to release funds to general funds if a case is won.

**EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)**

Three grants: one grant spanning three financial years to develop a Pan-European capacity building programme including training and second tier advice; one grant to coordinate advocacy response to the Covid-19

**MAJOR DONOR**

Funding for year to cover costs of lawyers developing UK Legal team

**PORTICUS**

Core support towards SPI's work to support child refugees in Europe (by using the law). The grant supports legal casework across Europe, training legal practitioners, strategic advocacy and litigation, campaigning work and the young leaders' programme.

**RETA LILA HOWARD FOUNDATION**

12-month grants for the UK Arrivals Programme supporting families and children pre-arrival and upon arrival in their first few months in the UK, and towards youth advocacy work.

**RRE – EU**

A partnership with Refugee Rights Europe to jointly advocate at an EU level on the need for safe routes for people seeking protection, with SPI funded to lead on an advocacy strategy

**SIGRID RAUSING TRUST**

A grant restricted to SPI's core costs.

**TRUST FOR LONDON**

Two year grant funding for the Press and Public Affairs Manager and including a contribution to the Youth Advocacy Programme.

**Purposes of designated fund(s)**

**OPPORTUNITIES FUND**

This fund would be for activities that are important opportunities or contingencies that it was not possible to budget precisely for in advance, but that may advance the charity's mission and safeguard against an uncertain and fluctuating economic and fundraising climate.

**FUTURE ACTIVITIES FUND**

This fund represents the commitment the trustees have made to the implementation of specific 2022 activities and projects.

**19 Operating lease commitments payable as a lessee**

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

|                    | 2022          |           | 2021          |              |
|--------------------|---------------|-----------|---------------|--------------|
|                    | Property      | Equipment | Property      | Equipment    |
| Less than one year | 19,710        |           | 19,954        | 1,919        |
| One to five years  | -             | -         | -             | -            |
| Over five years    | -             | -         | -             | -            |
|                    | <u>19,710</u> | <u>-</u>  | <u>19,954</u> | <u>1,919</u> |

**20 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

---

# Accounts

---

Company number: 11136659

Charity number: 1179608

# Safe Passage International

Report and financial statements

For the year ended 31 December 2021

Contents

For the year ended 31 December 2021

---

|                                                                                           |    |
|-------------------------------------------------------------------------------------------|----|
| Reference and administrative information .....                                            | 1  |
| Trustees' annual report .....                                                             | 3  |
| Independent auditor's report .....                                                        | 20 |
| Statement of financial activities (incorporating an income and expenditure account) ..... | 25 |
| Balance sheet .....                                                                       | 26 |
| Statement of cash flows .....                                                             | 27 |
| Notes to the financial statements .....                                                   | 28 |

Reference and administrative information

For the year ended 31 December 2021

---

**Company number** 11136659  
**Country of incorporation** United Kingdom

**Charity number** 1179608  
**Country of registration** England & Wales

**Registered office and operational address** PO Box 76418  
London  
E1W 9RL

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

|                          |                                                                                |
|--------------------------|--------------------------------------------------------------------------------|
| Rt. Revd Jonathan Clark* | resigned as Chair 4th March, resigned from Board 6 <sup>th</sup> December 2021 |
| Patricia Whaley          | Honorary Treasurer                                                             |
| Andrew Purkis*           | appointed Chair 4th of March 2021, trustee beforehand                          |
| Amirali Torabi*          | resigned 4th of March 2021                                                     |
| Marta Welander*          | resigned 26th of July 2021                                                     |
| Ioannis Papageorgiou     |                                                                                |
| Francesca Klug*          | appointed 15th of February 2021                                                |
| Lusine Manukyan*         | appointed 4th of March 2021                                                    |
| Naqeeb Saide*            | appointed 4th of March 2021                                                    |
| Jason Rabinowitz         |                                                                                |
| Timothy Stevens          |                                                                                |

|                          |                        |                                                           |
|--------------------------|------------------------|-----------------------------------------------------------|
| <b>Company Secretary</b> | Kath Qualtrough        | resigned 16th September 2021                              |
|                          | Bethany Gardiner Smith | appointed 16th September 2021, resigned 6th December 2021 |
|                          | Jasmin Bukic           | appointed 6th December 2021                               |

|                                 |                        |                                                 |
|---------------------------------|------------------------|-------------------------------------------------|
| <b>Key management personnel</b> | Bethany Gardiner-Smith | Chief Executive                                 |
|                                 | Kath Qualtrough*       | HR, Operations, Finance resigned September 2021 |
|                                 | Laura Griffiths        | Safeguarding and Programmes                     |
|                                 | Gunes Kalkan           | Campaigns and Communications                    |
|                                 | Jennine Walker         | UK Legal                                        |
|                                 | Johnny Rebours         | Fundraising                                     |
|                                 | Marie Charlotte Fabie* | Safe Passage France                             |
|                                 | Sandy Protogerou       | Safe Passage Greece                             |

**Reference and administrative information**

**For the year ended 31 December 2021**

---

Jasmin Bukic was appointed Head of Operations and People in October 2021. Marie Charlotte Fabie was temporarily replaced during her maternity leave by Pascal Arthaud as Interim Director of Safe Passage France. Pascal Arthaud went on to be appointed International Director of Finance and Programmes.

**Bankers** Barclays Bank UK PLC  
9 Portman Square  
London SW1A 3AL

**Solicitors** Russell Cooke  
2 Putney Hill  
London SW15 6AB

**Auditor** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor Invicta House  
108-114 Golden Lane  
London, EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 December 2021. Reference and administrative information set out on pages 15–16 form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Mission, Vision & Values**

### **Our Vision**

We believe every person has the right to be safe, safe to be with their family and safe to rebuild their lives. Our vision is a world where the people who need it have safe passage to a place of safety, family and justice.

### **Our Mission**

We champion the rights of refugees and displaced people as they flee persecution, using the law to help them access safe routes to a place of safety. We work alongside refugees to campaign for change and build public support for safe passage for all.

### **Our Values**

Our values underpin everything we do, we strive to be ground-breaking, determined, and compassionate.

## **Public Benefits of Our Activities**

The objects of the charity are, for the public benefit, the relief of refugees, asylum seekers, migrant workers and their families and their dependents who are in conditions of need, hardship and distress (in such ways as are exclusively charitable under the law of England and Wales) in particular but without limitation by assisting individuals to access safe and legal routes to sanctuary within and between countries.

We provide expert legal assistance to children, vulnerable adults and separated families seeking asylum and protection in Europe. Our legal work supports people to access their legal rights to protection, enter safe routes, and reunite with family in third countries.

Our direct support, and assistance ensures children can access basic services such as accommodation and social services and our arrivals work supports families to access legal support for their asylum claim and other statutory support that enables them to rebuild their lives.

Our broader campaigns work focuses on achieving systemic improvements to policies and practices that impede the rights of refugees. Overall, our aim is to increase public support for safe routes that more refugees can access to seek protection, as an alternative to the terrible journeys many must take. We strive to work with refugees in the creation and direction of campaigns, our objectives, and our activities.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

## **Our work in 2021**

### **Our Year in Numbers**

- 210 children received support to find accommodation and access other vital services whilst waiting to reunite with family.
- 119 children and families received legal representation in their family reunion claim.
- 230 partners trained through national and international trainings.
- 1 report on safe routes written by Safe Passage Young Leaders.
- 2 votes won in the UK Parliament in support of safe routes.
- 25 Young Leaders taking the lead in Safe Passage campaigns.
- 110 pieces of positive press coverage in support of safe routes for refugees.
- 44,500 people took action campaigning for safe routes for refugees.
- 21,000 more people joined the Safe Passage movement.

### **Defending children's rights to reunite with family in the UK**

2021 started with a significant end – on 1st January the UK formally exited the EU Dublin agreement, which provided a vital safe route for people seeking asylum to be able to reunite with family in the UK from other EU countries. Despite vociferous campaigning by Safe Passage and thousands of supporters across the country, in the House of Lords and House of Commons, the Government continued to oppose our amendment to replace the scheme, only conceding to consult on the impacts on the loss of Dublin III on unaccompanied children. As a result, overnight hundreds of children lost the ability to reunite safely and legally with their relatives here in the UK.

Safe Passage's first priority was to ensure that all those children whose cases we had registered before the end of the year received a fair hearing and right decision from the UK and were subsequently transferred. This proved to be hugely challenging as it emerged that no process had been agreed for the reconsideration of cases or the transfer once a case was accepted by the UK authorities.

It became apparent that countries were not transferring cases where the UK accepted the request to transfer the child more than 6 months ago because they are waiting for the UK to confirm its policy. This affected 72 people in Greece including 30 unaccompanied children some of whom had

been waiting 9 months to be reunited with family following a positive decision on their case. Safe Passage worked together in the UK and Greece on this issue first by writing to the Home Office and Greek authorities, and then when no action was taken through the press and litigation to ensure the situation was resolved. Eventually, an agreement was struck, and the transfers were made. In this situation, Safe Passage's trans-national approach proved invaluable as we were able to effectively apply pressure on the authorities in both the sending country and the UK to reach an agreement.

In 2021 we provided arrivals support to 111 young people and 12 families, helping them to settle into their community, and referring them to services such as housing, education, healthcare and family relationship support through our network of partners. 95% of these cases were also referred to legal aid representatives to represent their asylum claim once they were in the UK. In total, Safe Passage supported 87 cases of children and adults to successfully reunite with their relatives here in the UK following the closure of the Dublin III scheme. The youngest unaccompanied child was a 12-year-old girl from the Democratic Republic of Congo who was reunited with her mother in the UK from France.

In 2021 Safe Passage also sought to assist children and families no longer able to benefit from the Dublin scheme, by assisting their application for family reunification from Europe under UK visa rules. As argued during Britain's exit from the EU scheme, the UK's visa rules are far more restrictive meaning each case is lengthy and complicated, with less guarantee of success. Children and families are far more reliant on being able to access legal support for their application. In 2021 we assisted 30 children with their family reunion claim under the UK's visa rules, with 2 claims having been accepted by the end of the year and many more cases still pending. We found that the challenges of the process meant many more children absconded from shelters and attempted to make their own way to the UK. In 2021, more than half of the unaccompanied children Safe Passage was helping reunite with family lost faith in the legal process and travelled to the UK irregularly, instead of pursuing their claim under the UK's rules. None did so in 2020 under the EU's Dublin III Regulation.

We organised two training sessions in 2021 in France to train French organisations and State authorities on the UK's domestic procedures for family reunification, which were little known in France because they were unused when Dublin III was applicable.

In early 2021 the UK Government also published its long-awaited 'New Plan for Immigration' which set out the Government's thinking behind proposed changes to the UK asylum system to be introduced in forthcoming legislation. Safe Passage was invited to contribute to a stakeholder roundtable with the Home Office ahead of its publication, and Safe Passage's Young Leaders also submitted a report from their group setting out positive changes they urged the Government to make to UK asylum to improve access to safe routes to the UK.

Disappointingly, none of these contributions or recommendations were included within the plans, and indeed the 'Nationality and Borders Bill' was published before a formal response to the consultation had been produced. Safe Passage strongly oppose the central aims of the Bill which as published seek to criminalise and punish people arriving in the UK outside of officially sanctioned routes to claim asylum, riding roughshod over the Refugee Convention, as confirmed by the UN.

The legislation also paves the way for sending refugees 'offshore' to process their claims and to 'third countries' who will decide their asylum claim without the prospect of receiving asylum in the UK. In 2022 a new agreement with Rwanda was announced that will see this policy enacted with refugees being sent to Rwanda without any consideration of their asylum claim in the UK, regardless of their vulnerability or connection to this third country.

**It is difficult to overstate the damaging impact that these policies will have upon Safe Passage clients now and in future, and all those seeking sanctuary in the UK who are not able to access a safe route.** It also sends a deeply concerning signal to other nations, that Britain is prepared to disregard the Refugee Convention and international legal framework that underpins countries' global responsibilities to protect refugees.

In 2021 Safe Passage worked with a cross-Party group of MPs and Peers, led by a Conservative MP, to table an amendment to the Nationality and Borders Bill which sought to open a new safe route for refugee children and families stranded in Europe to be able to reunite with family in the UK and claim asylum. The campaign mobilised 44,500 people across the country to organise meetings with MPs, write letters and hold actions. Highlights include a letter organised by Safe Passage campaigners working alongside other organisations that was signed by more than 1,000 faith leaders opposing the policies within the Bill and urging the Government to instead create new safe routes to sanctuary. In total we secured 110 pieces of positive press coverage, of which 71 were in national press outlets. Safe Passage also campaigned alongside over 250 other organisations as part of the Asylum Reform Initiative to campaign against the central proposal to punish refugees based on their manner of arrival to the UK. In September, Safe Passage Young Leaders wrote to all members of the House of Lords urging them to vote for the safe routes amendment, and against the egregious clauses within the Bill. This group of Young Leaders then joined hundreds of others in were involved in supporting a rally outside Parliament, at which Young Leader Joel Mordi spoke to the crowd. In total Young Leaders designed and led 5 actions throughout the campaign.

### Challenging unlawful policies – Safe Passage International vs SSHD

In July we succeeded in our Judicial Review challenge against the Home Office, on the basis that its policies to deal with Dublin III family reunification cases were unlawful.

The Courts found that the Home Office's policies gave advice to caseworkers determining claims that was unlawful in two key respects: firstly in saying that an assessment from the Local Authority should only be obtained after the family link had been accepted, which had led to lengthy delays in decision-making, and secondly by saying that cases should be refused if it had not been possible to complete enquiries within the mandatory two month time limit. This second point was particularly critical, as Safe Passage had supported many cases where a child's valid family reunion claim was refused because of a lack of ability to process the claim by the Home Office, despite the child having a legal right to reunion.

The impact of the case occurred even before the judgement, as following the launch of the legal challenge, we saw a significant increase in the number of cases that the Home Office accepted. Between April–June 2020 the Home Office accepted only 16% of unaccompanied child 'Take Charge Requests' under Dublin – a record low; this increased to 37% between July–September, 76% between October–December and 81% between January–March 2021 – both record highs.

### Improving family reunion within the EU

Despite the UK's exit from the Dublin III regulation, Safe Passage continued to assist unaccompanied children and families to access the safe route between other countries within the EU.

Through our research, Safe Passage identified a significant need to improve access to Dublin III from Greece to France. In 2020, the French authorities refused more than 89% of the requests issued by Greece to take care of unaccompanied minors, with other applicants never receiving a response from the French State.

Safe Passage assisted 20 cases of unaccompanied children and families seeking reunion in France from Greece. Five children and one adult, have so far been successfully reunited with their families in France from Greece. In all of these cases, applications had been blocked for several years, keeping families in situations of uncertainty and unbearable waiting.

The follow-up of these cases has made it possible to highlight systemic deficiencies, particularly long delays and violations of fundamental rights in the implementation of the Dublin III Regulation by the French authorities. We will seek to challenge these deficiencies in 2022 through strategic litigation and advocacy.

In February 2021, we filed a lawsuit before the Council of State against the French authorities to recognise the right of exiled people to benefit from a remedy before the courts in case of refusal of their application for family reunification.

## **Responding to the crisis in Afghanistan**

In 2021 violence spread across Afghanistan leading to the displacement of an estimated additional 700,000 Afghan men women and children. The Taliban takeover in August marked the zenith of this rising conflict, and led to the unprecedented evacuation of thousands of Afghans under Operation Pitting, and other national and international efforts during the month. However, many thousands of Afghans in need of protection in the UK were left behind. Many, were forced to take dangerous journeys across the border and many more forced into hiding in Afghanistan, having visibly supported the UK's mission in Afghanistan, or being a target based on who they are and what they represent. Following the evacuation the Home Office's official website told people not to apply for family reunion from Afghanistan, because they offered no way to submit their biometrics unless they were able to flee to a third country. This lack of flexibility in the rules led to thousands of individuals under threat, cut off from safe routes to reach family and protection in the UK. The Afghan Relocation and Assistance Scheme, set up to provide safe passage to thousands of Afghans who supported the British Mission in Afghanistan, received over 100,000 applications many of which have still received no response to their request for protection.

In August as panic spread, Safe Passage received over 200 enquiries for support to access the safe routes opened by the UK and France, most requests involving multiple individuals. Many enquiries came through former clients with family in Afghanistan, but also other organisations and individuals who had heard about our work. Our teams across UK and France acted at speed to respond and provide information to enquiries, setting up a special project in the UK with Pro Bono lawyers.

As a result of this significant new need for legal assistance to access safe routes, Safe Passage have now created a dedicated project across the UK and France with the aim of assisting Afghans to access safe routes to protection and ensure countries are upholding their legal and moral obligations to refugees. In the UK, Safe Passage have formed the Afghan Pro Bono Initiative, in partnership with charity Refugee Legal Support and 14 pro bono law firms and in France we have established the 'AFPBA Project' alongside 12 commercial law firms. The Project will be launched in early 2022.

## **Meeting the challenges ahead**

As the terrible conflict in Afghanistan and more recently Ukraine have demonstrated, forced displacement and the need for safe routes for refugees is only increasing globally. Today over 82 million people across the world have been forced to flee their homes, including over 26 million refugees, half are children.

In the past five years the number of refugees globally has steadily increased, but international cooperation to create and improve upon safe routes for refugees has seen little sustained

progress. In the UK, whilst new schemes have been introduced offering safe routes for specific groups of Ukrainians, Hong Kong nationals and some Afghans, there are few available safe routes for other nationalities to reach the UK and reunite with family.

And, with the exception of the recent EU response to Ukraine, mechanisms for the safe onwards movement of refugees from first arrival countries such as Greece to other countries within Europe are also limited, causing many to remain in unsafe situations and leading others to make dangerous onwards journeys.

This combined with the rise of policies designed to deter refugees from journeying to Europe on their own, means that the fundamental rights of refugees to seek asylum in Europe are being eroded.

However, despite the challenging political environment, there is also cause for hope. The rise of new global movements for social justice – for climate justice, anti-racism, and anti-poverty – have driven significant shifts in public attitudes and political decisions. And the humanitarian crises in Afghanistan and Ukraine have again lead to an outpouring of support for assisting refugees. Any breakthrough in shaping political decision-making will need to learn from the energy and tactics of these campaigns, focusing on public attitudes and building broad-based coalitions of support from the grassroots up working from and alongside affected communities.

In 2021 Safe Passage developed a new 3-year strategy to respond to these challenges, and deliver on our central charitable objectives. The development process was led by the Board and involved our clients and beneficiaries, staff, Young Leaders, key campaigners, and partners across our country locations. And we appointed a group of 'Strategy Advisors' to advise the staff team and Board throughout the development of the strategy. The Strategy Advisors were all young people with direct experience of seeking asylum in the UK and trying to access the safe routes we work on, and they drew on their lived experience in advising Safe Passage on many areas including re-shaping our mission statement, to analysing the 'problem' we are trying to solve and what it means to have 'safe passage' in a holistic sense.

Over the coming 3 years Safe Passage International will work alongside others to defend the fundamental right to seek refuge in Europe, as it is envisaged by the 1951 Geneva Convention. We will do this by challenging the introduction of policies designed to deter and deny refugees from accessing the full protection of asylum, and working with others to broaden support for the fundamental rights and dignity of refugees on the move.

Our strategy sets out 4 new Goals:

- 1 To improve access to safe routes for refugees who arrive in Europe
- 2 To improve access to safe routes for refugees outside of Europe seeking protection within Europe
- 3 To challenge policies and rhetoric that undermine the fundamental right to seek asylum in Europe
- 4 To hold ourselves accountable to all those connected and committed to our work by embodying our values and mission on every level that we operate.

In 2022 we will be putting this strategy into action, focusing on continuing to assist and advocate for fair, legal and accessible family reunion for all those who need it, expanding access to safe routes for Afghan refugees, and opposing policies to criminalise and deny protection to refugees who arrive in Europe based on the manner of their arrival.

## **Our organisation**

In 2021 we worked hard to adjust to the ongoing reality of the Pandemic. We continued to support staff to adjust to remote working, and adopted a new Remote Working Policy that built on our approach of 'flexible by default' to the design of jobs at Safe Passage.

Our fundraising and finance teams worked hard to ensure our funding base remained stable, despite the global uncertainties, and we were lucky to continue to benefit from the support of existing and new funders as well as many thousands of individual supporters across the country who generously donated money, volunteered and campaigned with Safe Passage.

We continued work towards our internal commitment to diversity representation and inclusion, and anti-racism within Safe Passage through our staff working group and the Board. Developing an Action Plan that is now underway to increase diversity, support a more inclusive culture, tackle racism and increase the involvement of people with lived experience in our decision-making and power structures. Safe Passage Young Leaders joined interview panels for new roles and formed the 'Strategy Advisor' group. And we were pleased to roll-out our first paid opportunities for Young Leaders and people with lived experience, as well as expanding other forms of compensation and recognition for the support they provide the charity.

We were grateful for the support of 30 volunteers in 2021, including 20 interpreters and translators as well as campaigners, safeguarding experts and others.

In 2021 we welcomed 18 new staff to Safe Passage. Our team in Greece grew with two new lawyers appointed to assist with our casework, and in France we added a new advocacy role to our team to build an advocacy strategy around the strategic legal work we conduct. We also created a new EU Advocacy Lead role, in partnership with Refugee Rights Europe, to expand our ability to advocate at the EU-level for reforms and new safe routes. Finally, we welcomed a new Head of Operations and People, and Director of Finance to Safe Passage to expand our internal capacity to deliver on our ambitious plans for developing Safe Passage International in the coming three years.

Safe Passage welcomed Lusine Manukyan and Naqeeb Saide to the Safe Passage Board as Young Trustees with Lived Experience of seeking asylum in Britain as young people. Also in April 2021, Bishop Jonathan Clark stepped down as Chair of the Safe Passage International Board after 3 years as Chair of Trustees. We thank +Jonathan Clark for his remarkable service to Safe Passage and his leadership in founding the Charity in 2019. Andrew Purkis was appointed as Chair in his place, and the organisation will be seeking a new Chair to take up the role in early 2023.

### Our incredible volunteers

Noon is one of our longest-serving volunteers. We took the time to ask Noon about what it's like to volunteer for Safe Passage:

"My earliest involvement with Safe Passage was in 2019 through providing liaison interpretation for members of the legal team and their clients. I then proceeded to provide office support to the Head of Campaigns & Communications and the Head of Casework & Programmes as a programme evaluation assistant.

"Recently, I have been assisting the Youth Advocacy Organiser in facilitating the Safe Passage Young Leaders group meetings and workshops. I strongly believe in the mission, ethos and values of Safe Passage. Being able to use my linguistic and transferable skills to help children access safe routes to sanctuary has been remarkably rewarding.

"Moreover, the culture throughout SP is that of commitment and dedication to the cause and working with the Young Leaders couldn't be more inspiring!"

Looking ahead, our new Strategy sets out a new internal goal for the organisation, with clear indicators for success.

Internally, our values of being ground-breaking, compassionate and determined are fundamental to the way we express ourselves and operate, however we have a long way to go to ensure they are truly reflected in all aspects of our work. Over the coming years we will focus on developing our international organisation with a strong central base in the UK, building a sustainable financial footing and retaining a flexible funding and operating model that ensures we can respond with speed to significant need for our work where it arises. And we will continue to build a board with the range of experiences and capabilities required, including achieving a stronger focus on lived experience representation and broader diversity.

We will work to become a truly inclusive, diverse and empowering organisation for staff and all those connected to our organisation, building the culture, systems and structures needed to better support diversity, challenge direct and indirect discrimination and racism and provide a safe space for minoritized communities and women to work and progress within Safe Passage, recognising

that systems of oppression intersect and compound discrimination for particular groups such as women of colour.

Many of those we assist have been displaced as a result of conflict and persecution brought on by climate change and armed conflict, and being accountable to ourselves, our mission and future

generations means all of us playing our part to address the climate crisis. As such, we will identify areas where we can significantly reduce and offset our carbon footprint as an organisation, ensuring we make climate justice key to decisions ranging from procurement of services to travel and resources. And we will review our supply chains, pension provider and banking in order to divest from fossil fuels and companies that directly contribute to armed conflict and forced displacement.

Finally, we will continue building an organisation that focuses on impact rather than activity, with effective monitoring mechanisms and an emphasis on continuous learning, development and evaluation of the way we operate and achieve change.

These aims will be challenging, the work we do for our clients and for the public good must be underpinned by strong foundations rooted in our values that are lived through our actions. As such we will report annually on progress towards these objectives.

## **Fundraising Highlights**

Safe Passage is hugely grateful to all those who donated and supported our work in 2021. Despite the external challenges of the year, including the continued impact of Covid-19, Safe Passage International successfully secured £1,332,178 through fundraising efforts during the year.

Noteworthy events included a Big Give campaign in June, as well as an independently run Christmas match-funding campaign; these collectively raised over £185,000. We also reinvigorated our Friends of Safe Passage scheme to ensure committed giving for three years and provide

Friends with regular updates on our work, and exclusive events. Last year these included an 'In Conversation event' with Alf Dubs, as well as a book reading with Hassan Akkad.

We were grateful to receive continued support from dedicated Trust and Foundations who continued or recommitted to funding our work. Additionally, during 2021, we received support from new Trusts and Foundations who were funding our work for the first time. We are so grateful for all the generous support from all the Trusts that are with us on this journey. A full list of Trust funders can be found below.

## Our Standards

- Safe Passage International is registered with the UK Fundraising Regulator. We actively manage our fundraising activities to ensure we fully comply with the relevant codes of practice and statutory regulations. We generate funds from a wide range of (predominantly UK) sources. This includes individual one-off donations and regular gifts, trust and foundations funding, corporate donations, legacy gifts and Gift Aid. These funds are raised by volunteers and staff who fundraise in support of Safe Passage International.
- We communicate regularly with our supporters through newsletters and appeals via email and social media. We provide a comprehensive picture of our activities on our website at [www.safepassage.org.uk](http://www.safepassage.org.uk) as well as our social media channels: Twitter, Facebook, and Instagram. Our staff Fundraising Team of 3.45 FTE roles in 2021 were available to support donors and fundraisers via phone or email or, when restrictions allowed, in person. Due to the continuing impact of the COVID-19 pandemic on community events and large-scale gatherings, almost all activity was undertaken online in 2021, as in 2020.
- We are committed to upholding the highest standards of fundraising and data protection, particularly in relation to our supporter data. We have secure systems including a dedicated database to prevent inappropriate access and protect individual privacy. We communicate with supporters on a regular basis, including fundraising and non-fundraising messages, if they have given consent for us to contact them. We keep a record of those people that have consented to be contacted on our database.
- All supporters are informed of Safe Passage's privacy policy, which was revised in line with GDPR. The policy is available on our website and in all e-communications we send. We received no complaints about our fundraising practices during the year. If a complaint were to be received with regards to fundraising carried out by Safe Passage, it would be recorded and investigated as appropriate. Any serious complaint would be escalated to our Leadership Team and Trustees.

Safe Passage International does not use professional fundraisers or commercial participators to fundraise on our behalf. Supporters can undertake fundraising on our behalf on a voluntary basis. In cases where our staff fundraisers identify it would be helpful to the public and the volunteer supporter, we ask supporters to sign a Memorandum of Understanding to ensure that they fundraise within our set standards and regulations. In other cases, we request fundraisers to display "in support of" Safe Passage to let the public know that they are volunteer supporters fundraising to support our work and our fundraising team supports them to fundraise safely and appropriately.

## Third Parties

Safe Passage International does not use professional fundraisers or commercial participators to fundraise on our behalf. Supporters can undertake fundraising on our behalf on a voluntary basis. In cases where our staff fundraisers identify it would be helpful to the public and the volunteer

supporter, we ask supporters to sign a Memorandum of Understanding to ensure that they fundraise within our set standards and regulations. In other cases, we request fundraisers to display "in support of" Safe Passage to let the public know that they are volunteer supporters fundraising to support our work and our fundraising team supports them to fundraise safely and appropriately.

The whole Safe Passage team would like to thank every one of our supporters and funders whose vital contributions have kept the organisation going at a time of great uncertainty.

## Financial Review

### Income and Expenditure

The year under review has been one in which the charity has continued to operate effectively, despite the impact of the COVID-19 pandemic. The charity has been able to improve its financial stability through the practice of careful financial management during the pandemic: fundraising performed above budget, costs were lower than budgeted due to the impact on activities of lockdown in each of our operational countries, and a mid-year reforecast and cashflow projection together with regular reviews has enabled the organization to come through 2021 successfully. Total income for the year to 31 December 2021 amounted to £1,645,126 compared to £1,624,299 recorded for the year to 31 December 2020, a 1.3% increase. This reflects the efforts of the staff team despite the impact of the COVID-19 pandemic, and the strong and loyal support of our donors and volunteers during such a difficult year for so many.

Total expenditure for the year to 31 December 2021 amounted to £1,359,015 compared to £1,105,001 recorded for the year to 31 December 2020. This represented an overall increase of 23%. This reflects the drive by the staff team to manage costs during the pandemic, whilst maintaining the quality and high level of programme delivery.

The deficit of £94,694 on restricted funds has resulted in a restricted fund level of £58,749 at 31 December 2021. Unrestricted funds increased by £380,805, a positive outcome given the challenges of the year under review. The Charity recorded a surplus net income position of £286,111 this reflects the need in 2021 to balance the uncertainties of the Pandemic and its ongoing impact on our finances, as well as having designated funds available to respond to emerging crises in refugee assistance, in what is a highly changeable context.

## Reserves Policy

General reserves comprise the total reserves available to the charity, less those reserves for which use is restricted or else designated for specific purposes. Each year the Trustees will review the policy for maintaining general reserves, taking into consideration the major risks faced by the charity, their likely impact on income and planned expenditure, and an assessment of the ways to mitigate such risks.

The Trustees have agreed a policy that would ensure the safeguarding of charitable commitments and the funding of operational expenditure. This policy would also ensure adequate working capital and financial resilience for the charity. For us to meet the objectives of this policy, the Trustees agree that the charity should aim for free reserves of £636,863 (around four months' current expenditure), with the option for agreed temporary reductions or redeployments of surpluses if agreed by the Board. General reserves in the balance sheet at the year-ended 31 December 2021 stand at £796,770 (31 December 2020 they stood at £647,404) including fixed assets. The Trustees continue to assess how to use our surplus reserves in a way that provides long term sustainable growth for the charity over the next three-year strategy (2022–2025). The Trustees have already approved at the December 2021 Board meeting, and have allocated £189,805 to cover the 2022 budget gap.

## Risk Management

The Trustees have assessed the major risks to which Safe Passage is exposed and are satisfied that systems are in place to mitigate the charity's exposure.

Risks are identified under 5 headings: Strategic, Financial, Regulatory (compliance), Management and Operational and are monitored using an organisational Risk Register that is reviewed quarterly by the Leadership Team.

The Risk Register is reviewed Quarterly by the Finance and Risk Sub-Committee of the Board, with any new risks or risks of growing significance discussed by the Committee and where necessary raised at the next full Board meeting. In addition, the HR and Safeguarding Sub-Committee reviews risks relating to Safeguarding Quarterly.

Key risks identified for Safe Passage in 2020–2021 are the ongoing impact of the COVID-19 Pandemic on our beneficiaries, our staff and our finances, and the impact of the loss of the Dublin III legal family reunion route to the UK on our beneficiaries and our ability to operate. Our 2021 strategic review set out the future direction for the Charity in the coming 3 years to increase our impact in-line with our Charitable Objectives, and meet the challenges of the loss of Dublin III, and new areas of work such as the Afghanistan Project demonstrates the organisation is well placed to meet the new and emerging needs created by the new realities. Nonetheless, the Trustees continue to keep this risk under close review.

Safeguarding continues to be the other key risk for the charity, given the vulnerable circumstances our clients face. In 2021 we reported two Serious Incident to the Charities Commission, one in relation to safeguarding. Safe Passage Commissioned an external Learning Review into the safeguarding incident, which made recommendations for strengthening our processes and concluded that it was highly unlikely that the Charity could have foreseen or prevented the incident.

In 2021 we reviewed and improved upon our Safeguarding Policy and benefited from the advice and expertise of a Safeguarding Advisor to the Board Leigh Heale.

## **Our Structure**

The organisation is a charitable company limited by guarantee, incorporated on 8th January 2018, and registered as a charity on 20th August 2018.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Safe Passage International (SPI) was registered as a charitable association in France on 8th December 2018, association number RNA W751250000, SIREN 844544890, Address: 152 rue Léon Maurice Nordmann, 75013 Paris. The Manager of SPI France reports to the France Board as well as to the SPI CEO. The France Board was composed in 2021 of Tim Stevens (Chair), Patricia Whaley (Treasurer) and Jonathan Clark, all three were also Trustees of SPI in 2021.

SPI was registered as an A.M.K.E. (not-for-profit organisation) 'Safe Passage International AMKE' on 2nd August 2019, registration number 1810155, company number 151609201000. The Manager of SPI AMKE reports to the Greek Board as well as to the SPI CEO. The Greek Board is composed of Ioannis Papageorgiou (Chair), Patricia Whaley (Treasurer) and Jason Rabinowitz, all three are also Trustees of SPI.

## **Appointment of trustees**

Safe Passage International is governed by a Board of Trustees (also Company Directors) who meet quarterly to set policy, agree strategy, and ensure that the charity's charitable purposes are met. The Board is formally supported by two Sub-Committees: Finance & Risk Committee and the HR & Safeguarding Committee which meet quarterly in advance of the full Trustee meeting, set out in the agreed scheme of delegation.

A recruitment committee is delegated by the Board to appoint new Trustees. Following a skills audit, an open recruitment process is undertaken targeting advertising and networks to help attract the candidates who will contribute to the Board where any gaps are identified. Potential trustees are shortlisted and interviewed by a panel of Trustees and the Chief Executive.

All Trustees are required to undertake Disclosure and Barring Service (DBS) checks or equivalent criminal background checks in their country of residence. Safeguarding training is also provided for all Trustees on an annual basis. Trustees are also provided with an induction programme on appointment.

## **Remuneration Policy**

The key management personnel of Safe Passage are the Board of Trustees and Leadership Team.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

The Leadership Team are responsible for the day-to-day operations and running of the charity. We aim to pay competitively for all our roles, with a usual reference point ranging 10% around the median percentile for the sector, based on reliable market comparisons of similar size organisations.

Salaries are reviewed annually. In deciding whether to increase pay for all roles, we consider first whether the charity can afford to offer pay increases. If deemed affordable by the Safe Passage Board, cost of living increases will be prioritised, with a presumption to increase by CPI annually. Any additional increases will be contingent on budget, with the charity prioritising adjustments to ensure salaries remain competitive.

## **Gender Pay Gap**

Safe Passage have voluntarily undertaken a gender pay gap review, following the government guidance in our methods of calculation. Overall, the gender pay gap, within the charity is less than 1%, and in senior roles there is a small gap in favour of women. The figures indicate that the organisation has good record when it comes to addressing gender-based pay equality in the workplace. However, we are also mindful that this will require constant attention as a charity, and that the gender pay gap does not account for the intersectional nature of inequality. In 2022 the organisation will be adopting a new salary strategy and equal pay will be a key consideration for the charity. We are also committed to publishing our 'race pay gap' in our 2022 Annual Report in-line with our continued commitment to hold ourselves accountable to our values.

## **Statement of responsibilities of the trustees**

The trustees (who are also directors of Safe Passage International for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Trustees' annual report**

**For the year ended 31 December 2021**

---

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the State of Affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 9 (2020: 9). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## **Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 13 June 2022 and signed on their behalf by

Patricia Whaley  
Treasurer

## Opinion

We have audited the financial statements of Safe Passage International (the 'parent charitable company') and its subsidiary/subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Safe Passage International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

## **Independent auditor's report**

**To the members of**

**Safe Passage International**

---

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other Information**

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or

## Independent auditor's report

### To the members of

#### Safe Passage International

---

- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the finance and risk committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Independent auditor's report

To the members of

Safe Passage International

---

### Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

11 August 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

## Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2021

|                                                            | Note | Unrestricted<br>£ | Restricted<br>£ | 2021<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2020<br>Total<br>£ |
|------------------------------------------------------------|------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| <b>Income from:</b>                                        |      |                   |                 |                    |                   |                 |                    |
| Donations and legacies                                     | 2    | 1,246,701         | 368,181         | <b>1,614,882</b>   | 1,108,234         | 472,386         | 1,580,620          |
| Charitable activities                                      |      |                   |                 |                    |                   |                 |                    |
| Legal & Casework                                           | 3    | 13,716            | –               | <b>13,716</b>      | 3,000             | –               | 3,000              |
| Advocacy and Campaigns                                     | 3    | –                 | 16,528          | <b>16,528</b>      | –                 | 40,679          | 40,679             |
| <b>Total income</b>                                        |      | <b>1,260,417</b>  | <b>384,709</b>  | <b>1,645,126</b>   | <b>1,111,234</b>  | <b>513,065</b>  | <b>1,624,299</b>   |
| <b>Expenditure on:</b>                                     |      |                   |                 |                    |                   |                 |                    |
| Raising funds                                              | 4    | 182,917           | –               | <b>182,917</b>     | 190,655           | –               | 190,655            |
| Charitable activities                                      |      |                   |                 |                    |                   |                 |                    |
| Legal & Casework                                           | 4    | 508,195           | 243,772         | <b>751,967</b>     | 387,678           | 261,184         | 648,862            |
| Advocacy & Campaigns                                       | 4    | 229,421           | 194,710         | <b>424,131</b>     | 98,557            | 166,927         | 265,484            |
| <b>Total expenditure</b>                                   |      | <b>920,533</b>    | <b>438,482</b>  | <b>1,359,015</b>   | <b>676,890</b>    | <b>428,111</b>  | <b>1,105,001</b>   |
| <b>Net income for the year</b>                             | 5    | <b>339,883</b>    | <b>(53,772)</b> | <b>286,111</b>     | <b>434,344</b>    | <b>84,954</b>   | <b>519,298</b>     |
| Transfers between funds                                    | 18   | 40,922            | (40,922)        | –                  | –                 | –               | –                  |
| <b>Net income before other recognised gains and losses</b> |      | <b>380,805</b>    | <b>(94,694)</b> | <b>286,111</b>     | <b>434,344</b>    | <b>84,954</b>   | <b>519,298</b>     |
| <b>Net movement in funds</b>                               | 18   | <b>380,805</b>    | <b>(94,694)</b> | <b>286,111</b>     | <b>434,344</b>    | <b>84,954</b>   | <b>519,298</b>     |
| <b>Reconciliation of funds:</b>                            |      |                   |                 |                    |                   |                 |                    |
| Total funds brought forward                                |      | 647,404           | 153,443         | <b>800,847</b>     | 213,060           | 68,489          | 281,549            |
| <b>Total funds carried forward</b>                         |      | <b>1,028,209</b>  | <b>58,749</b>   | <b>1,086,958</b>   | <b>647,404</b>    | <b>153,443</b>  | <b>800,847</b>     |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18 to the financial statements.

## Balance sheets

Company no. 11136659

**As at 31 December 2021**

|                                                                   | Note | The group<br>2021<br>£ | 2020<br>£ | The charity<br>2021<br>£ | 2020<br>£ |
|-------------------------------------------------------------------|------|------------------------|-----------|--------------------------|-----------|
| <b>Fixed assets:</b>                                              |      |                        |           |                          |           |
| Tangible assets                                                   | 10   | <b>13,749</b>          | 16,455    | <b>13,215</b>            | 15,157    |
|                                                                   |      | <b>13,749</b>          | 16,455    | <b>13,215</b>            | 15,157    |
| <b>Current assets:</b>                                            |      |                        |           |                          |           |
| Debtors                                                           | 13   | <b>275,451</b>         | 164,359   | <b>217,319</b>           | 163,839   |
| Cash at bank and in hand                                          |      | <b>1,153,776</b>       | 970,512   | <b>1,047,154</b>         | 920,953   |
|                                                                   |      | <b>1,429,227</b>       | 1,134,871 | <b>1,264,473</b>         | 1,084,792 |
| <b>Liabilities:</b>                                               |      |                        |           |                          |           |
| Creditors: amounts falling due within one year                    | 14   | <b>(356,019)</b>       | (350,479) | <b>(238,809)</b>         | (322,366) |
| <b>Net current assets</b>                                         |      | <b>1,073,208</b>       | 784,392   | <b>1,025,664</b>         | 762,426   |
| <b>Total assets less current liabilities and total net assets</b> |      | <b>1,086,958</b>       | 800,847   | <b>1,038,878</b>         | 777,583   |
| <b>Funds:</b>                                                     | 18   |                        |           |                          |           |
| Restricted income funds                                           |      | <b>58,749</b>          | 153,443   | <b>58,749</b>            | 153,443   |
| Designated Fund                                                   |      | <b>231,439</b>         | –         | <b>231,439</b>           | –         |
| Unrestricted general funds                                        |      | <b>796,770</b>         | 647,404   | <b>748,690</b>           | 624,140   |
| <b>Total funds</b>                                                |      | <b>1,086,958</b>       | 800,847   | <b>1,038,878</b>         | 777,583   |

Approved by the trustees on 13 June 2022 and signed on their behalf by

Patricia Whaley  
Treasurer

## Consolidated statement of cash flows

For the year ended 31 December 2021

|                                                                                       | Note                      | 2021<br>£        | £                                  | 2020<br>£                      | £ |
|---------------------------------------------------------------------------------------|---------------------------|------------------|------------------------------------|--------------------------------|---|
| <b>Cash flows from operating activities</b>                                           |                           |                  |                                    |                                |   |
| Net income for the reporting period<br>(as per the statement of financial activities) |                           | 286,111          |                                    | 519,298                        |   |
| Depreciation charges                                                                  |                           | 2,706            |                                    | 1,737                          |   |
| (Increase) in debtors                                                                 |                           | (111,092)        |                                    | (124,533)                      |   |
| Increase in creditors                                                                 |                           | 5,540            |                                    | 139,258                        |   |
| <b>Net cash provided by operating activities</b>                                      |                           | <b>183,264</b>   |                                    | <b>535,760</b>                 |   |
| <b>Cash flows from investing activities:</b>                                          |                           |                  |                                    |                                |   |
| Purchase of fixed assets                                                              |                           | –                |                                    | (16,425)                       |   |
| <b>Net cash (used in) investing activities</b>                                        |                           | <b>–</b>         |                                    | <b>(16,425)</b>                |   |
| <b>Change in cash and cash equivalents in the year</b>                                |                           | <b>183,264</b>   |                                    | <b>519,335</b>                 |   |
| Cash and cash equivalents at the beginning of the year                                |                           | 970,512          |                                    | 451,177                        |   |
| <b>Cash and cash equivalents at the end of the year</b>                               |                           | <b>1,153,776</b> |                                    | <b>970,512</b>                 |   |
| <b>Analysis of cash and cash equivalents</b>                                          |                           |                  |                                    |                                |   |
|                                                                                       | At 1 January<br>2021<br>£ | Cash flows<br>£  | Other non-<br>cash<br>changes<br>£ | At 31<br>December<br>2021<br>£ |   |
| Cash at bank and in hand                                                              | 970,512                   | 183,264          | –                                  | 1,153,776                      |   |
| <b>Total cash and cash equivalents</b>                                                | <b>970,512</b>            | <b>183,264</b>   | <b>–</b>                           | <b>1,153,776</b>               |   |

**1 Accounting policies**

**a) Statutory information**

Safe Passage International is a charitable company limited by guarantee and is incorporated in England. The registered office address is PO Box 76418, London, E1W 9RL.

**b) Basis of preparation**

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

These financial statements consolidate the results of the charity and its two controlled entities Safe Passage International (France) and Safe Passage International (Greece) on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The risk management section of the trustees' annual report outlines the impact of the Covid-19 pandemic on the charity and reasons why this does not lead to material uncertainties around going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the financial statements

For the year ended 31 December 2021

---

**1 Accounting policies (continued)**

**f) Interest receivable**

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

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the respective fund.

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

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, and other activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Grants payable**

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- |                        |     |
|------------------------|-----|
| ▪ Raising funds        | 10% |
| ▪ Legal and Casework   | 60% |
| ▪ Advocacy & Campaigns | 30% |

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

## Notes to the financial statements

For the year ended 31 December 2021

**1 Accounting policies (continued)****l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment estimated Useful Economic Life 3 years
- Fixtures & Fittings estimated Useful Economic Life 10 years

**m) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**o) Pensions**

The charity participates in a defined contribution scheme charged to the statement of financial activities as they become payable in accordance with FRS102.

**2 Income from donations and legacies**

|          | Unrestricted<br>£ | Restricted<br>£ | 2021<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2020<br>Total<br>£ |
|----------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Gifts    | 1,246,701         | 368,181         | 1,614,882          | 961,259           | 472,386         | 1,433,645          |
| Legacies | –                 | –               | –                  | 146,975           | –               | 146,975            |
|          | <u>1,246,701</u>  | <u>368,181</u>  | <u>1,614,882</u>   | <u>1,108,234</u>  | <u>472,386</u>  | <u>1,580,620</u>   |

**3 Income from charitable activities**

|                                    | Unrestricted<br>£ | Restricted<br>£ | 2021<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2020<br>Total<br>£ |
|------------------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Children & Families Across Borders | 13,500            | –               | 13,500             | 3,000             | –               | 3,000              |
| Training provided by SPI France    | 216               | –               | 216                | –                 | –               | –                  |
| Sub-total for Legal & Casework     | <u>13,716</u>     | <u>–</u>        | <u>13,716</u>      | <u>3,000</u>      | <u>–</u>        | <u>3,000</u>       |
| Advocacy & Campaigns               | –                 | 16,528          | 16,528             | –                 | 40,679          | 40,679             |
| Sub-total for Advocacy & Campaigns | <u>–</u>          | <u>16,528</u>   | <u>16,528</u>      | <u>–</u>          | <u>40,679</u>   | <u>40,679</u>      |
| Total income from charitable       | <u>13,716</u>     | <u>16,528</u>   | <u>30,244</u>      | <u>3,000</u>      | <u>40,679</u>   | <u>43,679</u>      |

4a Analysis of expenditure (current year)

|                               | Charitable activities |                  |                      |                  |               | 2021             | 2020      |
|-------------------------------|-----------------------|------------------|----------------------|------------------|---------------|------------------|-----------|
|                               | Raising funds         | Legal & Casework | Advocacy & Campaigns | Governance costs | Support costs | Total            | Total     |
|                               | £                     | £                | £                    | £                | £             | £                | £         |
| Staff costs (Note 6)          | 116,579               | 425,290          | 253,933              | 81,272           | 125,658       | 1,002,732        | 807,820   |
| France Operations             | –                     | 16,149           | 5,383                | –                | –             | 21,532           | 20,172    |
| Greece Operations             | –                     | 26,970           | –                    | –                | –             | 26,970           | 78,082    |
| UK Legal & Arrivals           | –                     | 62,652           | –                    | –                | –             | 62,652           | 9,908     |
| Governance costs              | –                     | –                | –                    | 16,662           | –             | 16,662           | 10,535    |
| Other UK expenditure          | 29,521                | –                | 54,361               | –                | 144,587       | 228,468          | 178,484   |
|                               | 146,100               | 531,059          | 313,677              | 97,935           | 270,245       | 1,359,015        | 1,105,001 |
| Support costs                 | 27,024                | 162,147          | 81,072               | –                | (270,245)     | –                | –         |
| Governance costs              | 9,793                 | 58,761           | 29,380               | (97,935)         | –             | –                | –         |
| <b>Total expenditure 2021</b> | <b>182,917</b>        | <b>751,967</b>   | <b>424,131</b>       | <b>–</b>         | <b>–</b>      | <b>1,359,015</b> | <b>–</b>  |
| Total expenditure 2020        | 192,229               | 529,626          | 220,258              | –                | –             | –                | 1,105,001 |

4b Analysis of expenditure (prior year)

|                               | Charitable activities |                          |                              |                          |                    |                    |
|-------------------------------|-----------------------|--------------------------|------------------------------|--------------------------|--------------------|--------------------|
|                               | Raising funds<br>£    | Legal &<br>Casework<br>£ | Advocacy &<br>Campaigns<br>£ | Governance<br>costs<br>£ | Support costs<br>£ | 2020<br>Total<br>£ |
| Staff costs (Note 6)          | 78,725                | 355,764                  | 166,927                      | 59,559                   | 146,845            | 807,820            |
| Belgium Operations            | –                     | –                        | –                            | –                        | –                  | –                  |
| France Operations             | –                     | 20,172                   | –                            | –                        | –                  | 20,172             |
| Greece Operations             | –                     | 78,082                   | –                            | –                        | –                  | 78,082             |
| UK Legal & Arrivals           | –                     | 9,908                    | –                            | –                        | –                  | 9,908              |
| Governance costs              | –                     | –                        | –                            | 10,535                   | –                  | 10,535             |
| Other UK expenditure          | 44,680                | –                        | 14,495                       | –                        | 119,309            | 178,484            |
|                               | 123,405               | 463,926                  | 181,422                      | 70,094                   | 266,154            | 1,105,001          |
| Support costs                 | 53,231                | 146,385                  | 66,537                       | –                        | (266,154)          | –                  |
| Governance costs              | 14,019                | 38,551                   | 17,524                       | (70,094)                 | –                  | –                  |
| <b>Total expenditure 2020</b> | <b>190,655</b>        | <b>648,861</b>           | <b>265,484</b>               | <b>–</b>                 | <b>–</b>           | <b>1,105,001</b>   |

**5 Net income for the year**

This is stated after charging / (crediting):

|                                         | 2021<br>£ | 2020<br>£ |
|-----------------------------------------|-----------|-----------|
| Depreciation                            | 2,706     | 1,737     |
| Operating lease rentals:                |           |           |
| Property                                | 54,647    | 54,200    |
| Other                                   | 5,275     | 5,275     |
| Auditor's remuneration (excluding VAT): |           |           |
| Audit                                   | 9,150     | 10,750    |
| Other services                          | -         | 4,632     |
| Foreign exchange (gains) or losses      | 2,745     | 4,655     |

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

|                                                                 | 2021<br>£        | 2020<br>£      |
|-----------------------------------------------------------------|------------------|----------------|
| Salaries and wages                                              | 838,974          | 694,396        |
| Social security costs                                           | 117,618          | 75,421         |
| Employer's contribution to defined contribution pension schemes | 46,140           | 38,003         |
|                                                                 | <u>1,002,732</u> | <u>807,822</u> |

No employee earned more than £60,000 during the year (2020: none).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel was £415,588 (2020: £277,911). Note in 2021 we added in the Country Heads to this value.

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs 2021 £Nil (2020: £212.55 incurred by 1 member).

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 26, FTE 24 (2020: headcount 20, FTE 19).

**8 Related party transactions**

Transactions between the charity and its two subsidiaries in Greece and France are disclosed in note 11. There are no other related party transactions to disclose for 2021 (2020: none).

Donations from trustees in 2021 totaled £1,760 (2020: 1,250). There were no other donations from related parties outside the normal course of business and there were no restricted donations from related parties.

**9 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable

**10 Tangible fixed assets****The group**

|                               | <b>SPI France<br/>Computer<br/>Equipment<br/>£</b> | <b>SPI UK<br/>Computer<br/>Equipment<br/>£</b> | <b>SPI UK<br/>Fixtures &amp;<br/>Fittings<br/>£</b> | <b>Total<br/>£</b> |
|-------------------------------|----------------------------------------------------|------------------------------------------------|-----------------------------------------------------|--------------------|
| <b>Cost</b>                   |                                                    |                                                |                                                     |                    |
| At the start of the year      | 1,904                                              | 1,286                                          | 15,139                                              | 18,329             |
| At the end of the year        | 1,904                                              | 1,286                                          | 15,139                                              | 18,329             |
| <b>Depreciation</b>           |                                                    |                                                |                                                     |                    |
| At the start of the year      | 606                                                | 322                                            | 946                                                 | 1,874              |
| Charge for the year           | 763                                                | 429                                            | 1,514                                               | 2,706              |
| At the end of the year        | 1,369                                              | 750                                            | 2,460                                               | 4,579              |
| <b>Net book value</b>         |                                                    |                                                |                                                     |                    |
| <b>At the end of the year</b> | 535                                                | 536                                            | 12,679                                              | 13,749             |
| At the start of the year      | 1,298                                              | 964                                            | 14,193                                              | 16,455             |

All of the above assets are used for charitable purposes.

# 11a Subsidiary undertaking (France)

The charity controls and fully funds, a social enterprise Safe Passage International registered in France. The company number is 844 544 890 00016, NAF: 8899A. The registered office address is 152, rue Léon Maurice Nordmann, 75013 Paris.

All activities have been consolidated on a line by line basis in the statement of financial activities.

The trustees Tim Stevens, and Patricia Whaley, together with the Head of France, Marie Charlotte Fabie are founding members of the organisation registered on 08 December 2018 commencing activity on 1 January 2019.

A summary of the results of the associated entity is shown below:

|                                                            | 2021<br>£      | 2020<br>£ |
|------------------------------------------------------------|----------------|-----------|
| Income from Charitable Activities                          | 216            | –         |
| Contribution from parent undertaking                       | 242,019        | 161,496   |
|                                                            | <b>242,234</b> | 161,496   |
| Income                                                     | (230,681)      | (156,042) |
| Expenses                                                   |                |           |
| Surplus                                                    | <b>11,553</b>  | 5,454     |
| <b>Charitable Funds</b>                                    |                |           |
| Total charitable funds brought forward                     | 12,410         | 6,956     |
| Surplus                                                    | 11,553         | 5,454     |
| <b>Total charitable funds carried forward</b>              | <b>23,963</b>  | 12,410    |
| The aggregate of the assets, liabilities and reserves was: |                |           |
| Assets                                                     | 148,407        | 28,313    |
| Liabilities                                                | (124,444)      | (15,903)  |
| <b>Reserves</b>                                            | <b>23,963</b>  | 12,410    |

There were no amounts owed to the parent undertaking at the end of the year.

There was EUR 20,000 (GBP 16,971.20) owed from the parent undertaking at the end of the year.

Safe Passage International (France) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2021.

**11b Subsidiary undertaking (Greece)**

The charity controls and fully funds, a civil non-profit entity Safe Passage AMKE registered in Greece. The company VAT number is EL 996858091, tax office A' Athens. The registered office address is in 28th Karaiskaki Str. Athens, Postal Code 10554, Greece.

All activities have been consolidated on a line by line basis in the statement of financial activities.

The trustees Bishop Jonathan Clark (acting as representative of Safe Passage UK), Jason Rabinowitz, and Patricia Whaley are founding members of the organisation which was registered on 02 August 2019 commencing activity on 16 June 2020.

A summary of the results of the associated entity is shown below:

|                                                            | 2021<br>£      | 2020<br>£     |
|------------------------------------------------------------|----------------|---------------|
| Contribution from parent undertaking                       | 162,674        | 71,201        |
| <b>Income</b>                                              | <b>162,674</b> | <b>71,201</b> |
| Expenses                                                   | (149,413)      | (60,348)      |
| <b>Surplus</b>                                             | <b>13,261</b>  | <b>10,853</b> |
| <b>Charitable Funds</b>                                    |                |               |
| Total charitable funds brought forward                     | 10,853         | –             |
| Surplus                                                    | 13,261         | 10,853        |
| <b>Total charitable funds carried forward</b>              | <b>24,115</b>  | <b>10,853</b> |
| The aggregate of the assets, liabilities and reserves was: |                |               |
| Assets                                                     | 33,672         | 23,063        |
| Liabilities                                                | (9,557)        | (12,210)      |
| <b>Reserves</b>                                            | <b>24,115</b>  | <b>10,853</b> |

There were no amounts owed to or from the parent undertaking at the end of the year.

Safe Passage International (Greece) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2021.

**12 Parent charity**

The parent charity's gross income and the results for the year are disclosed as follows:

|                      | 2021<br>£      | 2020<br>£      |
|----------------------|----------------|----------------|
| Gross income         | 1,644,910      | 1,624,299      |
| Surplus for the year | <u>283,847</u> | <u>504,604</u> |

**13 Debtors**

|                | The group      |                | The charity    |                |
|----------------|----------------|----------------|----------------|----------------|
|                | 2021<br>£      | 2020           | 2021<br>£      | 2020           |
| Trade debtors  | 4,878          | 3,790          | 3,790          | 3,790          |
| Other debtors  | 59,365         | 15,831         | 3,027          | 15,457         |
| Prepayments    | 17,640         | 15,122         | 16,934         | 14,976         |
| Accrued income | 193,569        | 129,616        | 193,569        | 129,616        |
|                | <u>275,451</u> | <u>164,359</u> | <u>217,319</u> | <u>163,840</u> |

**14 Creditors: amounts falling due within one year**

|                                     | The group      |                | The charity    |                |
|-------------------------------------|----------------|----------------|----------------|----------------|
|                                     | 2021<br>£      | 2020<br>£      | 2021<br>£      | 2020<br>£      |
| Trade creditors                     | 2,354          | 34,716         | (1,472)        | 29,306         |
| Taxation and social security        | 61,456         | 36,465         | 13,894         | 14,444         |
| Pension Fund                        | 5,186          | 4,759          | 5,186          | 4,759          |
| Accruals                            | 24,821         | 22,493         | 24,268         | 21,811         |
| Value due from SPI UK to SPI France | –              | –              | 16,791         | –              |
| Deferred income (note 15)           | 262,202        | 252,046        | 180,142        | 252,046        |
|                                     | <u>356,019</u> | <u>350,479</u> | <u>238,809</u> | <u>322,366</u> |

**15 Deferred income**

Deferred income comprises grant funds that have been received in the financial year where the respective grant agreement specifies that some of these grant funds are to cover activities that will take place after the financial year end.

|                                       | The group      |                | The charity    |                |
|---------------------------------------|----------------|----------------|----------------|----------------|
|                                       | 2021           | 2020           | 2021           | 2020           |
|                                       | £              | £              | £              | £              |
| Opening Balance                       | 252,046        | 87,958         | 252,046        | 87,958         |
| Amount released to income in the year | (252,046)      | (87,958)       | (252,046)      | (87,958)       |
| Amount deferred in the year           | 262,202        | 252,046        | 180,142        | 252,046        |
| Balance at the end of the year        | <b>262,202</b> | <b>252,046</b> | <b>180,142</b> | <b>252,046</b> |

**16 Pension scheme**

The charity auto-enrols employees into a Defined Contribution Scheme with TPT Retirement Solutions Scheme. Contributions are paid into the scheme by 10th of the month following that in which the contributions were deducted from gross pay.

**17a Analysis of group net assets between funds (current year)**

|                                       | General<br>unrestricted<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|---------------------------------------|------------------------------|--------------------------|--------------------------|------------------|
| Tangible fixed assets                 | 13,749                       | –                        | –                        | 13,749           |
| Net current assets                    | 783,021                      | 231,439                  | 58,749                   | 1,073,209        |
| <b>Net assets at 31 December 2021</b> | <b>796,770</b>               | <b>231,439</b>           | <b>58,749</b>            | <b>1,086,958</b> |

**17b Analysis of group net assets between funds (prior year)**

|                                       | General<br>unrestricted<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|---------------------------------------|------------------------------|--------------------------|--------------------------|------------------|
| Tangible fixed assets                 | 16,455                       | –                        | –                        | 16,455           |
| Net current assets                    | 630,949                      | –                        | 153,443                  | 784,392          |
| <b>Net assets at 31 December 2020</b> | <b>647,404</b>               | <b>–</b>                 | <b>153,443</b>           | <b>800,847</b>   |

## 18a Movements in funds (current year)

|                                                            | At 1 January<br>2021<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£   | At 31<br>December<br>2021<br>£ |
|------------------------------------------------------------|---------------------------|------------------------|------------------------------|------------------|--------------------------------|
| <b>Restricted funds:</b>                                   |                           |                        |                              |                  |                                |
| AB CHARITABLE TRUST                                        | -                         | 20,000                 | (5,000)                      | -                | 15,000                         |
| AMIF (ASYLUM, MIGRATION AND<br>INTEGRATION FUND)           | 26,665                    | (26,665)               | -                            | -                | -                              |
| APBI Law Firms UK                                          | -                         | 54                     | (54)                         | -                | -                              |
| CHOOSE LOVE (HELP REFUGEES)                                | 12,030                    | 43,361                 | (55,390)                     | -                | -                              |
| COMIC RELIEF                                               | 46,166                    | 123,307                | (130,527)                    | -                | 38,947                         |
| COMMUNITY JUSTICE FUND                                     | 1,360                     | 15,600                 | (16,960)                     | -                | -                              |
| CROWD JUSTICE                                              | 40,679                    | 243                    | -                            | (40,922)         | -                              |
| EUROPEAN PROGRAMME FOR<br>INTEGRATION AND MIGRATION (EPIM) | 10,802                    | 18,742                 | (27,425)                     | -                | 2,120                          |
| MAJOR DONOR 1                                              | 15,741                    | -                      | (15,741)                     | -                | -                              |
| PORTICUS                                                   | -                         | 84,116                 | (84,116)                     | -                | -                              |
| RETA LILA HOWARD FOUNDATION                                | -                         | 43,167                 | (43,167)                     | -                | -                              |
| RRE – EU                                                   | -                         | 16,284                 | (13,601)                     | -                | 2,683                          |
| SIGRID RAUSING TRUST                                       | -                         | -                      | -                            | -                | -                              |
| TRUST FOR LONDON                                           | -                         | 46,500                 | (46,500)                     | -                | -                              |
| <b>Total restricted funds</b>                              | <b>153,443</b>            | <b>384,710</b>         | <b>(438,481)</b>             | <b>(40,922)</b>  | <b>58,749</b>                  |
| <b>Unrestricted funds:</b>                                 |                           |                        |                              |                  |                                |
| Designated funds:                                          |                           |                        |                              |                  |                                |
| OPPORTUNITIES FUND                                         | -                         | -                      | (18,166)                     | 60,000           | 41,834                         |
| FUTURE ACTIVITIES FUND                                     | -                         | -                      | -                            | 189,605          | 189,605                        |
| <b>Total designated funds</b>                              | <b>-</b>                  | <b>-</b>               | <b>(18,166)</b>              | <b>249,605</b>   | <b>231,439</b>                 |
| <b>General funds</b>                                       | <b>647,404</b>            | <b>1,260,417</b>       | <b>(902,370)</b>             | <b>(208,683)</b> | <b>796,770</b>                 |
| <b>Total unrestricted funds</b>                            | <b>647,404</b>            | <b>1,260,417</b>       | <b>(920,534)</b>             | <b>40,922</b>    | <b>1,028,209</b>               |
| <b>Total funds</b>                                         | <b>800,847</b>            | <b>1,645,127</b>       | <b>(1,359,014)</b>           | <b>-</b>         | <b>1,086,958</b>               |

The narrative to explain the purpose of each fund is given below.

18b Movements in funds (prior year)

|                                                       | At 1 January<br>2020<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£ | At 31<br>December<br>2020<br>£ |
|-------------------------------------------------------|---------------------------|------------------------|------------------------------|----------------|--------------------------------|
| <b>Restricted funds:</b>                              |                           |                        |                              |                |                                |
| 38 DEGREES                                            | –                         | 23,915                 | (23,915)                     | –              | –                              |
| AB CHARITABLE TRUST                                   | 20,000                    | 15,000                 | (35,000)                     | –              | –                              |
| AMIF (ASYLUM, MIGRATION AND<br>INTEGRATION FUND)      | 12,948                    | 20,301                 | (6,585)                      | –              | 26,665                         |
| CHILDREN IN NEED                                      | –                         | 23,769                 | (23,769)                     | –              | –                              |
| CLIFFORD CHANCE FOUNDATION                            | –                         | 5,508                  | (5,508)                      | –              | –                              |
| COMIC RELIEF                                          | –                         | 129,695                | (83,529)                     | –              | 46,166                         |
| COMMUNITY JUSTICE FUND                                | –                         | 10,400                 | (9,040)                      | –              | 1,360                          |
| CROWD JUSTICE                                         | –                         | 40,679                 | –                            | –              | 40,679                         |
| EUROPEAN PROGRAMME FOR<br>CHOOSE LOVE (HELP REFUGEES) | 13,551<br>9,327           | 38,330<br>39,225       | (41,079)<br>(36,522)         | –              | 10,802<br>12,030               |
| JOSEPH ROWNTREE CHARITABLE TRUST                      | –                         | 7,425                  | (7,425)                      | –              | –                              |
| MAJOR DONOR 1                                         | 12,663                    | 51,630                 | (48,552)                     | –              | 15,741                         |
| MAJOR DONOR 2                                         | –                         | 10,000                 | (10,000)                     | –              | –                              |
| RETA LILA HOWARD FOUNDATION                           | –                         | 5,833                  | (5,833)                      | –              | –                              |
| SIGRID RAUSING TRUST                                  | –                         | 58,333                 | (58,333)                     | –              | –                              |
| TRUST FOR LONDON                                      | –                         | 33,021                 | (33,021)                     | –              | –                              |
| <b>Total restricted funds</b>                         | <b>68,489</b>             | <b>513,063</b>         | <b>(428,111)</b>             | <b>–</b>       | <b>153,443</b>                 |
| <b>General funds</b>                                  | <b>213,060</b>            | <b>1,111,234</b>       | <b>(676,890)</b>             | <b>–</b>       | <b>647,404</b>                 |
| <b>Total unrestricted funds</b>                       | <b>213,060</b>            | <b>1,111,234</b>       | <b>(676,890)</b>             | <b>–</b>       | <b>647,404</b>                 |
| <b>Total funds</b>                                    | <b>281,549</b>            | <b>1,624,297</b>       | <b>(1,105,001)</b>           | <b>–</b>       | <b>800,847</b>                 |

**Purposes of restricted funds**

**AB CHARITABLE TRUST**

Fund restricted to UK activities.

**AMIF (ASYLUM, MIGRATION AND INTEGRATION FUND)**

Consortium funding towards pan European Communities and Legal work.

**APBI Law Firms UK**

Pro Bono Legal partnership established to support Afghan refugees.

**CHOOSE LOVE (HELP REFUGEES)**

Two grants to contribute to the salary and costs of a Legal Coordinator in Northern France and to the Advocacy Manager role in France.

**COMIC RELIEF**

Core funding from the Across Borders Fund for Safe Passage to support people on the move throughout Europe.

**COMMUNITY JUSTICE FUND**

Funding for the UK Legal Team.

**EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)**

Three grants: one grant spanning three financial years to develop a Pan-European capacity building programme including training and second tier advice; one grant to coordinate advocacy response to the Covid-19 pandemic and the effect on refugees and asylum seekers; one grant to enhance SPI's monitoring and evaluation framework.

**CROWD JUSTICE**

SPI's crowdfund fundraiser restricted towards the costs of the Judicial Review.

**MAJOR DONOR 1**

Funding for a year to cover costs of lawyers developing the UK Legal Team.

**PORTICUS**

Core support towards SPI's work to support child refugees in Europe (by using the law). The grant supports legal casework across Europe, training legal practitioners, strategic advocacy and litigation, campaigning work and the young leaders' programme.

**RETA LILA HOWARD FOUNDATION**

12-month grants for the UK Arrivals Programme supporting families and children pre-arrival and upon arrival in their first few months in the UK, and towards youth advocacy work.

**Purposes of restricted funds (continued)**

**RRE – EU**

A partnership with Refugee Rights Europe to jointly advocate at an EU level on the need for safe routes for people seeking protection, with SPI funded to lead on an advocacy strategy

**SIGRID RAUSING TRUST**

A grant restricted to SPI's core costs.

**TRUST FOR LONDON**

Two year grant funding for the Press and Public Affairs Manager and including a contribution to the Youth Advocacy Programme.

**Purposes of designated fund(s)**

**OPPORTUNITIES FUND**

This fund would be for activities that are important opportunities or contingencies that it was not possible to budget precisely for in advance, but that may advance the charity's mission and safeguard against an uncertain and fluctuating economic and fundraising climate.

**FUTURE ACTIVITIES FUND**

This fund represents the commitment the trustees have made to the implementation of specific 2022 activities and projects.

**19 Operating lease commitments payable as a lessee**

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

|                    | 2021          |              | 2020          |              |
|--------------------|---------------|--------------|---------------|--------------|
|                    | Property      | Equipment    | Property      | Equipment    |
| Less than one year | 19,954        | 1,919        | 34,278        | 5,275        |
| One to five years  | –             | –            | 3,371         | 1,919        |
| Over five years    | –             | –            | –             | –            |
|                    | <b>19,954</b> | <b>1,919</b> | <b>37,649</b> | <b>7,194</b> |

**20 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

---

# Accounts

---

Company number: 11136659  
Charity number: 1179608

Safe Passage International

**Report and financial statements**

**For the year ended 31 December 2020**

# Safe Passage International

## Trustees' Annual Report

For the year ended 31 December 2020

---

### Contents

|                                                                                  |           |
|----------------------------------------------------------------------------------|-----------|
| <b>Trustees' Annual Report</b>                                                   | <b>3</b>  |
| <b>Mission, Vision &amp; Values</b>                                              | <b>3</b>  |
| Our Vision                                                                       | 3         |
| Our Mission                                                                      | 3         |
| Intended Impact                                                                  | 3         |
| Our Values                                                                       | 3         |
| Public Benefits of Our Activities                                                | 3         |
| <b>Our work in 2020</b>                                                          | <b>4</b>  |
| Our Year in Numbers                                                              | 4         |
| Responding to the Pandemic                                                       | 4         |
| Improving family reunion for refugees in Europe                                  | 5         |
| Championing New Routes to Sanctuary                                              | 7         |
| Diversity, Representation and Inclusion                                          | 9         |
| Looking ahead to 2021                                                            | 10        |
| Fundraising Highlights                                                           | 10        |
| Our Standards                                                                    | 11        |
| Third Parties                                                                    | 11        |
| <b>Financial Review</b>                                                          | <b>12</b> |
| Income and Expenditure                                                           | 12        |
| Reserves Policy                                                                  | 13        |
| Risk Management                                                                  | 13        |
| Our Structure                                                                    | 14        |
| Appointment of trustees                                                          | 15        |
| Remuneration Policy                                                              | 15        |
| <b>References and Administrative Details</b>                                     | <b>16</b> |
| <b>Statement of responsibilities of the trustees</b>                             | <b>18</b> |
| <b>Auditor</b>                                                                   | <b>19</b> |
| <b>Independent auditor's report to the members of Safe Passage International</b> | <b>20</b> |
| <b>Consolidated statement of financial activities</b>                            | <b>25</b> |
| <b>Balance sheet</b>                                                             | <b>26</b> |
| <b>Consolidated statement of cash flows</b>                                      | <b>27</b> |
| <b>Notes to the financial statements</b>                                         | <b>28</b> |

## **Trustees' Annual Report**

The trustees present their report and the audited financial statements for the year ended 31 December 2020. Reference and administrative information set out on pages 16-17 form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Mission, Vision & Values**

### **Our Vision**

Our vision is for every person seeking asylum to be able to access a safe and legal passage to a place where they can lead a full and dignified life.

### **Our Mission**

We are a strategic organisation with a legal focus. We champion refugee rights to legal safe passage (protection and a dignified life) through strategic legal work, advocacy, capacity building and community organising.

### **Intended Impact**

Our intended impact is to contribute to systemic improvements in European refugee policy at both nation state and EU level; ensuring that safe, legal routes to sanctuary exist for all people seeking asylum.

### **Our Values**

Our values underpin everything we do, we strive to be ground-breaking, determined, and compassionate.

### **Public Benefits of Our Activities**

We provide expert legal assistance to children, vulnerable adults and separated families seeking asylum on the move in Europe. Our legal work supports people to access their legal rights to protection, enter safe routes, and reunite with family in third countries.

Our direct support, and assistance ensures children can access basic services such as accommodation and social services and our arrivals work supports families to access legal

support for their asylum claim and other statutory support that enables them to rebuild their lives.

Our broader campaigns work focuses on achieving systemic improvements to policies and practices that impede the rights of refugees. Overall, our aim is to increase public support for safe routes that more refugees can access to seek protection, as an alternative to the terrible journeys many must take. We aim to work with refugees, not for them in the creation of campaigns, our objectives, and our activities.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

## **Our work in 2020**

### **Our Year in Numbers**

- 467+ people received legal support.
- 153 children and adults represented in their legal case.
- 84 reunions assisted.
- 85% success rate at initial decision
- 235 partners trained through 9 national and international trainings.
- 48,000+ supporter emails sent to Members of Parliament.
- 330,000 signatures to one petition.
- 3 votes won in the UK Parliament in support of safe routes.
- 85 pieces of press coverage.

### **Responding to the Pandemic**

In 2020 the COVID-19 Pandemic had a major impact on virtually every aspect of our work and lives. Like everyone, refugees in Europe were deeply affected, however they were also particularly vulnerable as a result of the precarious situations they live in: the lack of basic sanitation and overcrowding in many camps, lack of access to medical assistance, and the undocumented or irregular status of many children and people on the move exacerbated the potential of the virus to spread quickly within refugee communities, whilst national shut-downs had knock-on implications of the ability of refugees to access food and other basic needs in Northern France and legal rights and support across Greece and France where we work.

As of August 2020, 30,200 refugees and asylum seekers were trapped on the Greek islands, 12% of whom were unaccompanied children and over 25,000 residing in overcrowded reception centres. Whilst in Northern France some 2,000 refugees including between 200-300 unaccompanied children were residing in the Calais and Grande-Synthe area.

National lockdown measures designed to reduce the spread of COVID-19 made it impossible to claim asylum and family reunion in Greece and several other European countries for number of

weeks. As a result, many unaccompanied children and separated families were waiting even longer to be reunited in unsafe overcrowded camps and accommodation, with a high risk that some children might lose faith in the legal process and abscond or become ineligible due to a result of turning 18 before their legal claim could be registered.

In response, Safe Passage coordinated a network of actors on the ground in Greece to assist some of the most vulnerable unaccompanied children to access their basic rights. We also worked together to highlight the issues faced by unaccompanied children with the UK, French, and Greek authorities both behind the scenes and in the UK and international press to ensure children and families continued to be reunited during the Pandemic. As a result, the UK Government worked with other European countries to re-start transfers and put on a special charter flight from Greece to the UK to reunite 47 vulnerable children and families who had been accepted under family reunion rules.

#### ***The Impact of COVID-19 - Rassul and Junaid's story***

Rassul and Junaid are two brothers, aged 10 and 12 years old, who left Afghanistan unaccompanied in 2020. Their aim was to reach safety with their aunt in the UK after fleeing persecution.

The young brothers arrived in Paris, were quickly abandoned by the smugglers who had brought them there and were left street homeless and without food or any contacts.

Finally, the boys got in touch with their aunt who contacted Safe Passage to ask for help to prevent her two nephews taking another dangerous journey. Safe Passage's team in France eventually tracked down the brothers and brought them to Paris Social Services to get age-assessed and placed with a foster family to look after them.

Safe Passage started the family reunion process with the children's legal guardian and prepared the Take Charge Request to submit to the French authorities. However, Covid-19 meant that Rassul and Junaid were not able to send their family reunion request to the UK for several months and they started to become very anxious about their future and when they would be with their family again.

Safe Passage worked hard to emphasize the vulnerability of Rassul and Junaid and finally the authorities accepted their family reunion request.

#### **Improving family reunion for refugees in Europe**

As well as responding and adapting to the immediate impact of the Pandemic, our dedicated teams in the UK, France and Greece continued to support unaccompanied children and families to reunite safely with their families in Britain.

Our legal teams provided high quality direct representation to 19 families and 93 unaccompanied child cases in 2020 and general legal advice and support on a further 116 cases. We referred 44 cases out to Judicial Review to challenge unlawful decisions.

Through our legal work, we also identified key issues with the Home Office's policy on family reunion, that we believe to be unlawfully preventing children from reuniting with family. On this basis, we sought to challenge the UK's policy and were granted permission in the High Court for a Judicial Review to be heard in 2021. The case was heard in 2021 and the Courts found that the

policy was unlawful in some key respects, and importantly the policy was further revised following the start of the JR procedure which led to benefits for SPI's beneficiaries.

Also, in 2020 Safe Passage continued to break new ground in its work assisting children and families in Greece to reunite with their loved ones in France.

*"We couldn't have done this without you – thank you so much for all your support. It brings me so much happiness to know that my sister will finally be reunited with me and my family, and we will be safe and together in the UK."*

- sister of \*Zainab (16yrs) who had been living unaccompanied in a camp in Cyprus before being granted permission to reunite with her sister in the UK with the support of Safe Passage.

Prior to Safe Passage's intervention, data showed a 74% rejection rate for family reunion applications to France under Dublin III, and just 8 cases accepted in 2019. By working cross-border through Safe Passage legal teams and developing new partnerships with actors within camps in Greece, Safe Passage assisted 17 cases of unaccompanied children and families to access family reunion in our first full year of this work.

We also launched 2 legal challenges in France with the aim of ensuring legal obligations under the EU family reunion rules were properly applied, to improve access to this safe route for all.

#### **Building Capacity for Change**

Key to our theory of change is to increase capacity overall within the system to effectively support people to access family reunion. One of the ways we contribute to this is through delivering training and support to legal practitioners and other actors.

In 2020 our legal teams:

- Trained 235 legal practitioners and child protection actors on the family reunion rules.
- Provided legal advice to external legal partners on 113 complex cases where the expertise of Safe Passage lawyers was needed.

Our campaigns team:

- Delivered 8 trainings for Young Leaders group of young refugees, on campaigning and advocacy skills, with the support of valued partners.
- Trained over 200 local campaigners to champion safe passage for refugees.

Safe Passage teams in Greece and France also work closely to support unaccompanied children and families with additional immediate protection needs before assisting their legal case. This includes supporting homeless children to access accommodation and medical support, including COVID-19 testing during the pandemic. We also assist with age-assessment and asylum

registration, which are two necessary steps in order to access other safe pathways such as family reunion.

60% of our beneficiaries in France are sleeping rough when we first make contact. Safe Passage's dedicated team works to ensure these children and families have access to the protection system including accommodation as a first priority, before assisting their family reunion claim.

In September, a devastating fire ripped through the Moria refugee camp on the Greek island of Lesbos destroying the camp and leaving over 13,000 people including hundreds of unaccompanied children without a place to sleep, many having lost everything once again. Some of Safe Passage's clients were affected by the fire and Safe Passage teams in Greece, France and the UK worked together to ensure they were safely accommodated and supported, and their legal cases were expedited.

Safe Passage's arrivals programme works with families before and after reunion to ensure they have a safe passage to protection here in the UK and can access the support they need once arrived. In 2020 we worked closely with 42 families to prepare them for when the child arrives and to tailor an arrival plan for the child and the family. We were also on hand to support when a child arrives in the UK and coordinate with the family and child, so they know what to expect on landing and make the transition smooth. Through this work we supported 63 children and adults to find a lawyer to represent them in their asylum claim on arrival in the UK.

#### **Fire in the Moria Camp – Ahmed's story**

Ahmed is a young unaccompanied refugee whom Safe Passage met and assisted whilst he was a resident of the 'Moria' refugee camp on Lesbos. Ahmed was accepted for family reunion to the UK in May, but 4 months later he was still waiting for the Greek and British governments to arrange his transfer, during which time he turned 18.

Our caseworker spoke with Ahmed on the phone the night after the Moria fire; *"I have never heard him so upset and worried, he said that even the war in Syria was better than the situation in Moria. He has been sleeping in a tent with six people and in the middle of the night he heard noise and realised there was a fire. Terrified, he ran from the tent, grabbing his phone but leaving everything else. The olive grove where the tent was pitched was completely destroyed. He lost everything including all his documents. He was desperate and kept asking when he can go to his uncle. He had no idea where to go to food or where to sleep, and he could not get in touch with his friends to check they are OK. Despite everything, he says he is lucky because he had his application accepted but all his friends have no hope of getting out of Moria."*

Safe Passage intervened, writing to the Home Office, and supporting Ahmed to tell his story in The Guardian. Following this, Ahmed received an immediate date for his transfer and was successfully reunited with his uncle in the UK after nearly a year of hardship. He is settling in well and has said that his life feels full of meaning again.

#### **Championing New Routes to Sanctuary**

In 2020 we also fought hard to prevent the closure of the family reunion route from Europe for thousands of children and families.

Following the announcement by the UK Government that it would be removing legal protections for refugee family reunion following Britain's departure from the EU, Safe Passage led the campaign to prevent the closure of this safe route.

We advocated directly with the UK and EU Governments as well as the European Commission and European Parliament during the Brexit negotiations in support of a strong agreement to replace the Dublin III regulation after the end of the Brexit transition period, supporting interventions by MPs and MEPs in the UK, French, and European Parliament.

Safe Passage also provided oral evidence to the House of Lords EU Committee and the Home Affairs Select Committee's Inquiry hearing on the Channel Crossings, highlighting the impact of the loss of the EU Dublin III route of refugees seeking family reunion in the UK and advocating for more safe and legal routes for unaccompanied children and vulnerable adults to avoid dangerous journeys.

Mid-way through the year, we learnt that negotiations on a future agreement for family reunion were unlikely to succeed before the deadline. As a result, we looked at other avenues to protect the family reunion route within UK domestic law. Safe Passage supported an amendment to the Immigration (Social Security) Act by a cross-Party group in Parliament led by Lord Alf Dubs, and supported by 38 refugee and children's charities, to enshrine protections for safe routes for unaccompanied children from Europe in law.

Our dedicated volunteer Campaigns Team made up of 200 campaigners from 40+ local refugee support groups, campaigns and institutions across the UK met with local MPs, Ministers and Peers and organised a rally of over 350 people in Parliament square covered by Channel 4 news and secured coverage for the campaign in local and national news outlets across the country.

#### **Young People Taking the Lead**

At Safe Passage we are striving to ensure our campaigning is run in solidarity with not on behalf of refugees. We recognise we have work to do, and our Young Leaders programme is just one of the ways we aim to do this. The programme was founded to create space for former clients of Safe Passage and other young people with experiences of asylum and the challenges of accessing safe routes to learn together, develop their campaigning skills and opportunities and help shape the campaigns and work we do.

In 2020 the programme went from strength to strength, with the group taking a leading role in the design and delivery of the Parliamentary campaign on family reunion:

- Safe Passage Young Leaders produced a video that was sent to all members of the House of Lords.
- Young leaders wrote to every Peer to ask them to stand with young refugees in protecting the right to family reunion.
- Young leaders led media interventions on national broadcast, radio, and newspapers, including interviews on sky news, The Guardian newspaper, The Metro and The Times.

Safe Passage campaigners also organised a letter signed by over 250 faith leaders to the Prime Minister on the plight of unaccompanied children on the Greek islands covered in the Daily Mail

newspaper. The campaign led to Parliament voting in favour of the amendment 3 times, demonstrating the strength of support for safe routes. Whilst ultimately the amendment was not successful, the campaign resulted in the Government conducting a review safe and legal routes for refugees seeking asylum in the UK and to publicly consult on the future of family reunion from Europe.

#### **The Impact of Brexit – every last child**

Following the loss of the vote in Parliament, and with no agreement with the EU on family reunion on the table, in the final days of 2020 we were fully focused on ensuring no child was left behind by the closure of the Dublin III family reunion route to the UK.

In Greece, the inter-Governmental database used to process family reunion cases collapsed and was out of service for several days, risking a situation where unaccompanied children would be locked-out of the family reunion process. Our team in Greece successfully advocated with Government actors and a parallel system for priority registration of family reunion claims to the UK was set up, with the UK informed of all cases. In total, 251 family reunion requests for unaccompanied children were successfully made from Greece in the last quarter of 2020.

In France, as a result of our advocacy the 'Defender of Rights' in France advocated directly with the Ministry of Interior on the risks to children posed by the closure of the family reunion route to the UK. In the North of France, the Safe Passage team introduced 12 additional cases of unaccompanied children in December alone, thanks to the incredible collaboration of NGOs including Refugee Youth Service, Legal Shelter, Utopia and Choose Love.

Delays in appointing legal guardians in France led Safe Passage to urgently intervene in the Courts to ensure children had access to family reunion before the end date. The hearing took place on the 24th of December – just 6 days before the closure of the route -- and the judge ordered the French authorities to register the asylum claim of the unaccompanied minors and to transfer their take-charge request to the UK.

In some cases, Safe Passage supported children to apply for family reunion just one day before the Brexit deadline thanks to hard work and close collaboration with partner organisations in the Calais area.

#### **Diversity, Representation and Inclusion**

As an organisation that works with refugees and people seeking asylum, we have a deep responsibility to challenge the many forms of racism and discrimination that affect them so seriously, as well as our staff volunteers and stakeholders. This is an active process, and we know there is much more work for us to do to as an organisation to challenge institutional racism both within and outside our organisation, and to make ourselves and our sector far more representative of the diversity and experiences of those we stand alongside and assist.

In 2020 we welcomed two new trustees with lived experience to our Board, Safe Passage Young

Leaders advised on our recruitment panels and in the design and delivery of our campaigns and a staff working group including the CEO and staff from across our country locations was formed to drive forward improvements on this agenda within the organisation. In 2021 we are continuing the work to improve representation within our organisation and leadership and start to embed an anti-racist approach across our programmes, campaigns and operations. Key to this will be the development of our next 3-year strategy, due to be completed in 2021.

### **Looking ahead to 2021**

In 2021 our top priority is to support as many children as possible to continue to reunite with family following the loss of the Dublin III family reunion route from Europe as well as the Dubs scheme. And we will be drawing on the evidence from our legal work and that of our partners across Europe to highlight the impact it has had on children and the dangerous journeys they may now be forced to take, with a view to building support for a change in approach.

We will continue to work to improve and widen access to the family reunion route across the EU, breaking new ground to open otherwise closed or inaccessible routes for children and families and share learnings and expertise to build capacity within the sector. And we will campaign to prevent regressive and divisive policy changes that would see the rights and dignity of refugees restricted or threatened, and more dangerous journeys attempted in the UK and Europe.

Within Safe Passage we are committed to continuing to build an independent and sustainable organisation, responding effectively to the multiple challenges posed by the Pandemic, and ensuring staff wellbeing is prioritised. In 2021 our Trustees and staff will also work on and agree a new 3-year strategy as we come to the end of our first 3 years as an independent organisation.

### **Fundraising Highlights**

Safe Passage is hugely grateful to all those who donated and supported our work in 2020. Despite the challenges of 2020, Safe Passage International achieved its fundraising target for the year. Significant events included the Safe Passage Celebrity Auction which raised nearly £10,000 for our core work during Refugee Week and two Big Give match-funding campaigns that collectively raised over £58,000. We also underwent our first fundraising campaign during Ramadan, which provided funds and vital learnings for the future. In addition, Safe Passage launched a Judicial Review to challenge the Home Office in their application of the Dublin Regulations. To do so, supporters raised more than £30,000 through a legal Crowdfunder which gave us all the support we needed to proceed. Following the hearing in May 2021, the Court ruled that the Home Office's policy had indeed been unlawful in some crucial areas.

We were grateful to receive continued support from dedicated Trust and Foundations who recommitted to funding our work as quite a few multi-year grants came to an end in 2020. Additionally, in 2020 we welcomed support from new Trusts and Foundations who were funding our work for the first time. We are so grateful for all the generous support from all the Trusts that are with us on this journey. A full list of Trust funders can be found below.

#### Our Standards

Safe Passage International is registered with the UK Fundraising Regulator. We actively manage our fundraising activities to ensure we fully comply with the relevant codes of practice and statutory regulations. We generate funds from a wide range of mainly UK sources. This includes individual one-off donations, regular gifts, corporate donations, legacies, and trust and foundations funding, as well as Gift Aid. These funds are raised by staff and volunteers who fundraise in support of Safe Passage International. We communicate regularly with our supporters through newsletters and appeals via email and social media. We provide a comprehensive picture of our activities on our website at [www.safepassage.org.uk](http://www.safepassage.org.uk) as well as our social media channels: Twitter, Facebook, and Instagram. Our staff Fundraising Team of 2.5 FTE roles in 2020 is available to support donors and fundraisers via phone or email or, when restrictions allow, in person. Due to the COVID-19 pandemic, almost all activity was undertaken online in 2020.

We are committed to upholding the highest standards of fundraising and data protection, particularly in relation to our supporter data. We have secure systems including a dedicated database to prevent inappropriate access and protect individual privacy. We communicate with supporters on a regular basis, including fundraising and non-fundraising messages, if they have given consent for us to contact them. We keep a record of those people that have consented to be contacted on our database. All supporters are informed of Safe Passage's privacy policy, which was revised in line with GDPR. The policy is available on our website and in all ecommunications

we send. We received no complaints about our fundraising practices in 2020. If a complaint were to be received with regards to fundraising carried out by Safe Passage, it would be recorded and investigated as appropriate. Any serious complaint would be escalated to our Leadership Team and Trustees.

#### Third Parties

Safe Passage International does not use professional fundraisers or commercial participators to fundraise on our behalf. Supporters can undertake fundraising on our behalf on a voluntary basis. In cases where our staff fundraisers identify it would be helpful to the public and the volunteer supporter, we ask supporters to sign a Memorandum of Understanding to ensure that they fundraise within our set standards and regulations. In other cases, we request fundraisers to display "in support of" Safe Passage to let the public know that they are volunteer supporters fundraising to support our work and our fundraising team supports them to fundraise safely and appropriately.

The whole Safe Passage team would like to thank every one of our supporters who contributed to keeping the organisation going at a time when everyone was experiencing hardship.

#### **The Kindertransport legacy**

Safe Passage is honoured to benefit from the support of many survivors of the Kindertansport and their families who lead campaigns for child refugees at a local and national level and supporting our work through generous donations.

In 2020 we would specifically like to thank the estates of Isle Thekla Boas and Marianne Kewan for generous legacy gifts left to support safe routes for today's refugee children. We also thank the family of Ben Abeles for their donation in memory of friend and campaigner for Safe Passage Ben, who was a child of the Kindertransport.

Finally, a big thank you to all the Trusts and Foundations that support our work, including:

- 38 Degrees
- A B Charitable Trust
- Allen & Overy Foundation
- Asylum, Migration and Integration Fund
- BBC Children in Need
- Clifford Chance Foundation London
- Comic Relief
- Community Justice Fund
- European Programme for Integration and Migration
- Help Refugees (Choose Love)
- Joseph Rowntree Charitable Trust
- Reta Lila Howard Foundation
- Shamaazi/My Ten Nights
- Sigrid Rausing Trust
- Sybil Shine Charitable Trust
- The Bromley Trust
- The Orp Foundation
- The Talent Fund
- Trust for London

#### **Financial Review**

##### **Income and Expenditure**

The year under review has been one in which the charity has continued to operate effectively, despite the impact of the COVID-19 pandemic. The charity has been able to improve its financial stability through the practice of careful financial management during the pandemic: fundraising performed above budget, costs were lower than budgeted due to the impact on activities of lockdown in each of our operational countries, and a mid-year reforecast and cashflow projection together with regular reviews has enabled the organization to come through 2020 successfully.

Total income for the year to 31 December 2020 amounted to £1,624,299 compared to £1,223,661 recorded for the year to 31 December 2019, a 33% increase. This reflects the efforts of the staff team despite the impact of the COVID-19 pandemic, and the strong and loyal support of our donors and volunteers during such a difficult year for so many.

Total expenditure for the year to 31 December 2020 amounted to £1,105,001 compared to £942,112 recorded for the year to 31 December 2019. This represented an overall increase of 17%. This reflects the drive by the staff team to manage costs during the pandemic, whilst maintaining the quality of programme delivery.

The surplus of £84,954 on restricted funds has resulted in a restricted fund level of £153,443 at 31 December 2020. Unrestricted funds increased by £434,344, a positive outcome given the challenges of the year under review. The Charity recorded a surplus net income position of £519,298, this reflects the need in 2020 to balance the uncertainties of the Pandemic and its ongoing impact on our finances, as well as having designated funds available to respond to emerging crises in refugee assistance, in what is a highly changeable context.

### **Reserves Policy**

General reserves comprise the total reserves available to the charity, less those reserves for which use is restricted or else designated for specific purposes. Each year the Trustees will review the policy for maintaining general reserves, taking into consideration the major risks faced by the charity, their likely impact on income and planned expenditure, and an assessment of the ways to mitigate such risks.

A detailed review was performed during 2020 to ensure the reserves policy is fit for the future given the charity's current and forecast level of activity. As a result of this significant review, the Trustees have agreed a policy that would ensure the safeguarding of charitable commitments and the funding of operational expenditure. This policy would also ensure adequate working capital and financial resilience for the charity. For us to meet the objectives of this policy, the Trustees agree that the charity should aim for free reserves of £390,000 (around four months' current expenditure), with the option for agreed temporary reductions or redeployments of surpluses if agreed by the Board. General reserves in the balance sheet at the year-ended 31 December 2020 stand at £647,404 (31 December 2019 they stood at £213,060) including fixed assets. The Trustees will be assessing how to use our surplus reserves in a way that provides long term sustainable growth for the charity over the next three-year strategy (2022-2025).

### **Risk Management**

The Trustees have assessed the major risks to which Safe Passage is exposed and are satisfied that systems are in place to mitigate the charity's exposure.

Risks are identified under 5 headings: Strategic, Financial, Regulatory (compliance), Management and Operational and are monitored using an organisational Risk Register that is reviewed

quarterly by the Leadership Team. In addition, during the COVID-19 Pandemic, the Charity has maintained a specific COVID-19 Risk Register which is reviewed on the same basis.

The Risk Register is reviewed Quarterly by the Finance and Risk Sub-Committee of the Board, with any new risks or risks of growing significance discussed by the Committee and where necessary raised at the next full Board meeting. In addition, the HR and Safeguarding Sub-Committee reviews risks relating to Safeguarding Quarterly.

In 2021 Safe Passage Trustees will undertake a risk appetite training session to further enhance our Governance procedures in relation to risk management.

Key risks identified for Safe Passage in 2020-2021 are the ongoing impact of the COVID-19 Pandemic on our beneficiaries, our staff and our finances, and the impact of the loss of the Dublin III legal family reunion route to the UK on our beneficiaries. We have put in place social distancing measures across the locations where we work and introduced temporary measures to deliver the majority of our functions and services remotely in order to minimise the risk of the pandemic for our staff and beneficiaries. We have invested resources in legal work and campaigning to address the loss of the Dublin III family reunion route to the UK, and are conducting a review of our strategy in 2021 that will address the change in the legal landscape and how the organisation will continue to adapt and innovate to meet the growing need for our work.

### **Our Structure**

The organisation is a charitable company limited by guarantee, incorporated on 8th January 2018, and registered as a charity on 20th August 2018.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Safe Passage International (SPI) was registered as a charitable association in France on 8th December 2018, association number RNA W751250000, SIREN 844544890, Address: 152 rue Léon Maurice Nordmann, 75013 Paris. The Manager of SPI France reports to the France Board as well as to the SPI CEO. The France Board is composed of Tim Stevens (Chair), Patricia Whaley (Treasurer) and Jonathan Clark, all three are also Trustees of SPI.

SPI registered as an A.M.K.E. (not-for-profit organisation) 'Safe Passage International AMKE' on 2nd August 2019, registration number 1810155, company number 151609201000. The Manager of SPI AMKE reports to the Greek Board as well as to the SPI CEO. The Greek Board is composed of Jonathan Clark (Chair), Patricia Whaley (Treasurer) and Jason Rabinowitz, all three are also Trustees of SPI.

### **Appointment of trustees**

Safe Passage International is governed by a Board of Trustees (also Company Directors) who meet quarterly to set policy, agree strategy, and ensure that the charity's charitable purposes are met. The Board is formally supported by two Sub-Committees: Finance & Risk Committee and the HR & Safeguarding Committee which meet quarterly in advance of the full Trustee meeting, set out in the agreed scheme of delegation.

A recruitment committee is delegated by the Board to appoint new Trustees. Following a skills audit, an open recruitment process is undertaken targeting advertising and networks to help attract the candidates who will contribute to the Board where any gaps are identified. Potential trustees are shortlisted and interviewed by a panel of Trustees and the Chief Executive.

All Trustees are required to undertake Disclosure and Barring Service (DBS) checks or equivalent criminal background checks in their country of residence. Safeguarding training is also provided for all Trustees on an annual basis. Trustees are also provided with an induction programme on appointment.

### **Remuneration Policy**

The key management personnel of Safe Passage are the Board of Trustees and Leadership Team.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

The Leadership Team are responsible for the day-to-day operations and running of the charity. We aim to pay competitively for all our roles, with a usual reference point ranging 10% around the median percentile for the sector, based on reliable market comparisons of similar size organisations.

Salaries are reviewed annually. In deciding whether to increase pay for all roles, we consider first whether the charity can afford to offer pay increases. If deemed affordable by the Safe Passage Board, cost of living increases will be prioritised, with a presumption to increase by CPI annually. Any additional increases will be contingent on budget, with the charity prioritising adjustments to ensure salaries remain competitive.

We are committed to regularly monitoring and reviewing our pay structure to ensure that it aligns with current best practice in the charity sector and within our internal objectives.

# Safe Passage International

## Trustees' Annual Report

For the year ended 31 December 2020

---

### References and Administrative Details

|                                                   |                |                                        |                 |
|---------------------------------------------------|----------------|----------------------------------------|-----------------|
| <b>Company number</b>                             | 11136659       | <b>Charity number</b>                  | 1179608         |
| <b>Country of incorporation</b>                   | United Kingdom | <b>Country of registration</b>         | England & Wales |
| <b>Registered office and operational address:</b> |                | PO Box 76418, London, England, E1W 9RL |                 |

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

|                          |           |
|--------------------------|-----------|
| Rt. Revd Jonathan Clark* | Chair     |
| Patricia Whaley          | Treasurer |
| Andrew Purkis*           |           |
| Jason Rabinowitz         |           |
| Timothy Stevens          |           |
| Amirali Torabi*          |           |
| Marta Welander*          |           |
| Shu Shin Luh             |           |
| Ioannis Papageorgiou     |           |
| Francesca Klug*          |           |
| Lusine Manukyan*         |           |
| Naqeeb Saide*            |           |

\*Rt Revd Jonathan Clark stepped down as Chair on 4th March 2021. Andrew Purkis was appointed Chair on 4th March 2021. Francesca Klug, Lusine Manukyan and Naqeeb Saide were appointed Trustees on 4th March 2021. Amirali Torabi resigned as Trustee on 4th March 2021. Marta Welander stepped down from the role on 26th July 2021.

|                                 |                        |                                                |
|---------------------------------|------------------------|------------------------------------------------|
| <b>Key management personnel</b> | Bethany Gardiner-Smith | Chief Executive                                |
|                                 | Kath Qualtrough        | HR, Operations, Finance, and Company Secretary |
|                                 | Laura Griffiths        | Safeguarding and Programmes                    |
|                                 | Gunes Kalkan           | Campaigns and Communications                   |
|                                 | Jennine Walker         | UK Legal                                       |
|                                 | Johnny Rebours         | Fundraising                                    |
|                                 | Marie Charlotte Fabie  | Safe Passage France                            |
|                                 | Sandy Protogerou       | Safe Passage Greece                            |

# Safe Passage International

## Trustees' Annual Report

For the year ended 31 December 2020

---

|                   |                                                                                                                               |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>Bankers</b>    | Barclays Bank UK PLC<br>9 Portman Square<br>London, SW1A 3AL                                                                  |
| <b>Solicitors</b> | Russell Cooke<br>2 Putney Hill<br>London, SW15 6AB                                                                            |
| <b>Auditor</b>    | Sayer Vincent LLP<br>Chartered Accountants and Statutory Auditor<br>Invicta House,<br>108-114 Golden Lane<br>London, EC1Y 0TL |

**Statement of responsibilities of the trustees**

The trustees (who are also directors of Safe Passage International for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the State of Affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 9 (2019: 7). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## **Safe Passage International**

### **Trustees' annual report**

**For the year ended 31 December 2020**

---

#### **Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 14th September 2021 and signed on their behalf by

Patricia Whaley  
Treasurer

## **independent auditor's report**

### **To the members of**

### **Safe Passage International**

---

#### **Opinion**

We have audited the financial statements of Safe Passage International (the 'parent charitable company') and its subsidiary/subsidiaries (the 'group') for the year ended 31 December 2020 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Safe Passage International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **independent auditor's report**

### **To the members of**

### **Safe Passage International**

---

#### **Other Information**

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **independent auditor's report**

### **To the members of**

### **Safe Passage International**

---

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

#### **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the audit and risk committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

## **independent auditor's report**

### **To the members of**

#### **Safe Passage International**

---

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **independent auditor's report**

### **To the members of**

### **Safe Passage International**

---

#### **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

15 September 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

## Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2020

|                                                                | Note | Unrestricted<br>£ | Restricted<br>£ | 2020<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2019<br>Total<br>£ |
|----------------------------------------------------------------|------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| <b>Income from:</b>                                            |      |                   |                 |                    |                   |                 |                    |
| Donations and legacies                                         | 2    | 1,108,234         | 472,386         | <b>1,580,620</b>   | 747,233           | 471,629         | 1,218,861          |
| Charitable activities                                          |      |                   |                 |                    |                   |                 |                    |
| Legal & Casework                                               | 3    | 3,000             | -               | <b>3,000</b>       | 4,800             | -               | 4,800              |
| Advocacy and Campaigns                                         | 3    | -                 | 40,679          | <b>40,679</b>      | -                 | -               | -                  |
| <b>Total income</b>                                            |      | <b>1,111,234</b>  | <b>513,065</b>  | <b>1,624,299</b>   | <b>752,033</b>    | <b>471,629</b>  | <b>1,223,661</b>   |
| <b>Expenditure on:</b>                                         |      |                   |                 |                    |                   |                 |                    |
| Raising funds                                                  | 4    | 190,655           | -               | <b>190,655</b>     | 192,229           | -               | 192,229            |
| Charitable activities                                          |      |                   |                 |                    |                   |                 |                    |
| Legal & Casework                                               | 4    | 387,678           | 261,184         | <b>648,862</b>     | 289,564           | 240,061         | 529,626            |
| Advocacy & Campaigns                                           | 4    | 98,557            | 166,927         | <b>265,484</b>     | 108,372           | 111,885         | 220,258            |
| Other                                                          |      | -                 | -               | -                  | -                 | -               | -                  |
| <b>Total expenditure</b>                                       |      | <b>676,890</b>    | <b>428,111</b>  | <b>1,105,001</b>   | <b>590,165</b>    | <b>351,947</b>  | <b>942,112</b>     |
| <b>Net income for the year</b>                                 | 5    | <b>434,344</b>    | <b>84,954</b>   | <b>519,298</b>     | <b>161,867</b>    | <b>119,682</b>  | <b>281,549</b>     |
| Transfers between funds                                        | 18   |                   |                 | -                  | 51,193            | (51,193)        | -                  |
| <b>Net income before other<br/>recognised gains and losses</b> |      | <b>434,344</b>    | <b>84,954</b>   | <b>519,298</b>     | <b>213,060</b>    | <b>68,489</b>   | <b>281,549</b>     |
| <b>Net movement in funds</b>                                   | 18   | <b>434,344</b>    | <b>84,954</b>   | <b>519,298</b>     | <b>213,060</b>    | <b>68,489</b>   | <b>281,549</b>     |
| <b>Reconciliation of funds:</b>                                |      |                   |                 |                    |                   |                 |                    |
| Total funds brought forward                                    |      | 213,060           | 68,489          | <b>281,549</b>     | -                 | -               | -                  |
| <b>Total funds carried forward</b>                             |      | <b>647,404</b>    | <b>153,443</b>  | <b>800,847</b>     | <b>213,060</b>    | <b>68,489</b>   | <b>281,549</b>     |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18 to the financial statements.

## Balance sheets

Company no. 11136659

As at 31 December 2020

|                                                                   | Note | The group<br>2020<br>£ | 2019<br>£ | The charity<br>2020<br>£ | 2019<br>£ |
|-------------------------------------------------------------------|------|------------------------|-----------|--------------------------|-----------|
| <b>Fixed assets:</b>                                              |      |                        |           |                          |           |
| Tangible assets                                                   | 10   | 16,455                 | 1,767     | 15,157                   | -         |
|                                                                   |      | <b>16,455</b>          | 1,767     | <b>15,157</b>            | -         |
| <b>Current assets:</b>                                            |      |                        |           |                          |           |
| Debtors                                                           | 13   | 164,359                | 39,826    | 163,839                  | 39,660    |
| Cash at bank and in hand                                          |      | 970,512                | 451,177   | 920,953                  | 430,293   |
|                                                                   |      | <b>1,134,871</b>       | 491,003   | <b>1,084,792</b>         | 469,953   |
| <b>Liabilities:</b>                                               |      |                        |           |                          |           |
| Creditors: amounts falling due within one year                    | 14   | (350,479)              | (211,221) | (322,366)                | (195,360) |
| <b>Net current assets</b>                                         |      | <b>784,392</b>         | 279,782   | <b>762,426</b>           | 274,593   |
| <b>Total assets less current liabilities and total net assets</b> |      | <b>800,847</b>         | 281,549   | <b>777,583</b>           | 274,593   |
| <b>Funds:</b>                                                     | 18   |                        |           |                          |           |
| Restricted income funds                                           |      | 153,443                | 68,489    | 153,443                  | 68,489    |
| Unrestricted general funds                                        |      | 647,404                | 213,060   | 624,140                  | 206,104   |
| <b>Total funds</b>                                                |      | <b>800,847</b>         | 281,549   | <b>777,583</b>           | 274,593   |

Approved by the trustees on 14 September 2021 and signed on their behalf by

Patricia Whaley  
Treasurer

# Safe Passage International

## Consolidated statement of cash flows

For the year ended 31 December 2020

|                                                         | Note                      | 2020<br>£       | £                               | 2019<br>£                      | £ |
|---------------------------------------------------------|---------------------------|-----------------|---------------------------------|--------------------------------|---|
| <b>Cash flows from operating activities</b>             |                           |                 |                                 |                                |   |
| Net income for the reporting period                     |                           | 519,298         |                                 | 281,549                        |   |
| (as per the statement of financial activities)          |                           |                 |                                 |                                |   |
| Depreciation charges                                    |                           | 1,737           |                                 | 137                            |   |
| (Increase) in debtors                                   |                           | (124,533)       |                                 | (39,826)                       |   |
| Increase in creditors                                   |                           | 139,258         |                                 | 211,221                        |   |
|                                                         |                           |                 |                                 |                                |   |
| <b>Net cash provided by operating activities</b>        |                           | <b>535,760</b>  |                                 | <b>453,081</b>                 |   |
| <b>Cash flows from investing activities:</b>            |                           |                 |                                 |                                |   |
| Purchase of fixed assets                                |                           | (16,425)        |                                 | (1,904)                        |   |
|                                                         |                           |                 |                                 |                                |   |
| <b>Net cash (used in) investing activities</b>          |                           | <b>(16,425)</b> |                                 | <b>(1,904)</b>                 |   |
|                                                         |                           |                 |                                 |                                |   |
| <b>Change in cash and cash equivalents in the year</b>  |                           | <b>519,335</b>  |                                 | <b>451,177</b>                 |   |
| year                                                    |                           | <b>451,177</b>  |                                 | <b>-</b>                       |   |
|                                                         |                           |                 |                                 |                                |   |
| <b>Cash and cash equivalents at the end of the year</b> |                           | <b>970,512</b>  |                                 | <b>451,177</b>                 |   |
|                                                         |                           |                 |                                 |                                |   |
| <b>Analysis of cash and cash equivalents</b>            |                           |                 |                                 |                                |   |
|                                                         | At 1 January<br>2020<br>£ | Cash flows<br>£ | Other non-<br>cash changes<br>£ | At 31<br>December<br>2020<br>£ |   |
| Cash at bank and in hand                                | 451,177                   | 519,335         | -                               | 970,512                        |   |
| <b>Total cash and cash equivalents</b>                  | <b>451,177</b>            | <b>519,335</b>  | <b>-</b>                        | <b>970,512</b>                 |   |

**1 Accounting policies**

**a) Statutory information**

Safe Passage International is a charitable company limited by guarantee and is incorporated in England. The registered office address is PO Box 76418, London, E1W 9RL.

**b) Basis of preparation**

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

These financial statements consolidate the results of the charity and its two controlled entities Safe Passage International (France) and Safe Passage International (Greece) on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The risk management section of the trustees' annual report outlines the impact of the Covid-19 pandemic on the charity and reasons why this does not lead to material uncertainties around going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**1 Accounting policies (continued)**

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Interest receivable**

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

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the respective fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, and other activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i) Grants payable**

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**1 Accounting policies (continued)**

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

|   |                      |     |
|---|----------------------|-----|
|   | Raising funds        | 20% |
| □ | Legal and Casework   | 55% |
| □ | Advocacy & Campaigns | 25% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

|   |                                                    |          |
|---|----------------------------------------------------|----------|
| □ | Computer Equipment estimated Useful Economic Life  | 3 years  |
|   | Fixtures & Fittings estimated Useful Economic Life | 10 years |

**m) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**o) Pensions**

The charity participates in a defined contribution scheme charged to the statement of financial activities as they become payable in accordance with FRS102.

**2 Income from donations and legacies**

|                                                  | Unrestricted<br>£ | Restricted<br>£ | 2020<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2019<br>Total<br>£ |
|--------------------------------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Gifts                                            | 961,259           | 472,386         | <b>1,433,645</b>   | 495,210           | 443,384         | 938,593            |
| Demerger income from Safe Passage<br>Citizens UK | -                 | -               | -                  | 122,023           | 28,245          | 150,268            |
| Legacies                                         | 146,975           | -               | <b>146,975</b>     | 130,000           | -               | 130,000            |
|                                                  | <b>1,108,234</b>  | <b>472,386</b>  | <b>1,580,620</b>   | <b>747,233</b>    | <b>471,629</b>  | <b>1,218,861</b>   |

**3 Income from charitable activities**

|                                         | Unrestricted<br>£ | Restricted<br>£ | 2020<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2019<br>Total<br>£ |
|-----------------------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Children & Families Across Borders      | 3,000             | -               | <b>3,000</b>       | 4,800             | -               | 4,800              |
| Sub-total for Legal & Casework          | 3,000             | -               | <b>3,000</b>       | 4,800             | -               | 4,800              |
| Advocacy & Campaigns                    |                   | 40,679          | <b>40,679</b>      | -                 | -               | -                  |
| Sub-total for Advocacy & Campaigns      | -                 | 40,679          | <b>40,679</b>      | -                 | -               | -                  |
| Total income from charitable activities | 3,000             | 40,679          | <b>43,679</b>      | 4,800             | -               | 4,800              |

## 4a Analysis of expenditure (current year)

|                               | Charitable activities |                  |                      |                  |               | 2020             | 2019    |
|-------------------------------|-----------------------|------------------|----------------------|------------------|---------------|------------------|---------|
|                               | Raising funds         | Legal & Casework | Advocacy & Campaigns | Governance costs | Support costs | Total            | Total   |
|                               | £                     | £                | £                    | £                | £             | £                | £       |
|                               |                       |                  |                      |                  |               | -                |         |
| Staff costs (Note 6)          | 78,725                | 355,764          | 166,927              | 59,559           | 146,845       | <b>807,820</b>   | 620,089 |
| Belgium Operations            | -                     | -                | -                    | -                | -             | -                | 22,554  |
| France Operations             | -                     | 20,172           | -                    | -                | -             | <b>20,172</b>    | 17,063  |
| Greece Operations             | -                     | 78,082           | -                    | -                | -             | <b>78,082</b>    | 101,144 |
| UK Legal & Arrivals           | -                     | 9,908            | -                    | -                | -             | <b>9,908</b>     | 17,243  |
| Governance costs              | -                     | -                | -                    | 10,535           | -             | <b>10,535</b>    | 11,405  |
| Other UK expenditure          | 44,680                | -                | 14,495               | -                | 119,309       | <b>178,484</b>   | 152,614 |
|                               | 123,405               | 463,926          | 181,422              | 70,094           | 266,154       | <b>1,105,001</b> | 942,112 |
| Support costs                 | 53,231                | 146,385          | 66,538               | -                | (266,154)     | -                | -       |
| Governance costs              | 14,019                | 38,551           | 17,524               | (70,094)         | -             | -                | -       |
| <b>Total expenditure 2020</b> | <b>190,655</b>        | <b>648,862</b>   | <b>265,484</b>       | <b>-</b>         | <b>-</b>      | <b>1,105,001</b> |         |
| Total expenditure 2019        | 192,229               | 529,626          | 220,258              | -                | -             |                  | 942,112 |

4b Analysis of expenditure (prior year)

|                               | Charitable activities |                          |                              |                          |                    |                 |
|-------------------------------|-----------------------|--------------------------|------------------------------|--------------------------|--------------------|-----------------|
|                               | Raising funds<br>£    | Legal &<br>Casework<br>£ | Advocacy &<br>Campaigns<br>£ | Governance<br>costs<br>£ | Support costs<br>£ | 2019 Total<br>£ |
| Staff costs (Note 6)          | 119,007               | 254,584                  | 119,584                      | 65,050                   | 61,864             | 620,089         |
| Belgium Operations            | -                     | -                        | 22,554                       | -                        | -                  | 22,554          |
| France Operations             | -                     | 17,063                   | -                            | -                        | -                  | 17,063          |
| Greece Operations             | -                     | 101,144                  | -                            | -                        | -                  | 101,144         |
| UK Legal & Arrivals           | -                     | 17,243                   | -                            | -                        | -                  | 17,243          |
| Governance costs              | -                     | -                        | -                            | 11,405                   | -                  | 11,405          |
| Other UK expenditure          | 22,461                | -                        | 14,669                       | -                        | 115,484            | 152,614         |
|                               | 141,468               | 390,034                  | 156,807                      | 76,455                   | 177,348            | 942,112         |
| Support costs                 | 35,470                | 97,541                   | 44,337                       | -                        | (177,348)          | -               |
| Governance costs              | 15,291                | 42,050                   | 19,114                       | (76,455)                 | -                  | -               |
| <b>Total expenditure 2019</b> | <b>192,229</b>        | <b>529,626</b>           | <b>220,258</b>               | <b>-</b>                 | <b>-</b>           | <b>942,112</b>  |

**5 Net income for the year**

This is stated after charging / (crediting):

|                                         | 2020<br>£    | 2019<br>£    |
|-----------------------------------------|--------------|--------------|
| Depreciation                            | 1,737        | 137          |
| Operating lease rentals:                |              |              |
| Property                                | 54,200       | -            |
| Other                                   | 5,275        | 3,474        |
| Auditor's remuneration (excluding VAT): |              |              |
| Audit                                   | 8,750        | 8,600        |
| Other services                          | 4,632        | 1,461        |
| Foreign exchange losses                 | 4,655        | 3,848        |
|                                         | <b>4,655</b> | <b>3,848</b> |

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

|                                                                 | 2020<br>£      | 2019<br>£      |
|-----------------------------------------------------------------|----------------|----------------|
| Salaries and wages                                              | 694,396        | 526,363        |
| Social security costs                                           | 75,421         | 55,491         |
| Employer's contribution to defined contribution pension schemes | 38,003         | 38,235         |
|                                                                 | <b>807,820</b> | <b>620,089</b> |

No employee earned more than £60,000 during the year (2019: none).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel in the UK were £277,911 (2019: £211,612).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £212.55 incurred by 1 member relating to attendance at meetings of the trustees (2019: £362.70).

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 20, FTE 19 (2019: headcount 24, FTE 22).

**8 Related party transactions**

Transactions between the charity and its two subsidiaries in Greece and France are disclosed in note 11. There are no other related party transactions to disclose for 2020 (2019: none).

Donations from trustees in 2020 totalled £1,250 (2019: nil). There were no other donations from related parties outside the normal course of business and there were no restricted donations from related parties.

**9 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**10 Tangible fixed assets**

| The group                     | France<br>Computer<br>Equipment<br>£ | UK<br>Computer<br>Equipment<br>£ | UK<br>Fixtures &<br>Fittings<br>£ | Total<br>£    |
|-------------------------------|--------------------------------------|----------------------------------|-----------------------------------|---------------|
| <b>Cost</b>                   |                                      |                                  |                                   |               |
| At the start of the year      | 1,904                                | -                                | -                                 | 1,904         |
| Additions in year             | -                                    | 1,286                            | 15,139                            | 16,425        |
| Disposals in year             | -                                    | -                                | -                                 | -             |
| At the end of the year        | 1,904                                | 1,286                            | 15,139                            | 18,329        |
| <b>Depreciation</b>           |                                      |                                  |                                   |               |
| At the start of the year      | 137                                  | -                                | -                                 | 137           |
| Charge for the year           | 469                                  | 322                              | 946                               | 1,737         |
| Eliminated on disposal        | -                                    | -                                | -                                 | -             |
| At the end of the year        | 606                                  | 322                              | 946                               | 1,874         |
| <b>Net book value</b>         |                                      |                                  |                                   |               |
| <b>At the end of the year</b> | <b>1,298</b>                         | <b>964</b>                       | <b>14,193</b>                     | <b>16,455</b> |
| At the start of the year      | 1,767                                | -                                | -                                 | 1,767         |

All of the above assets are used for charitable purposes. The France Computer equipment assets are excluded from the charity only fixed assets.

**11a Subsidiary undertaking (France)**

The charity controls and fully funds, a social enterprise Safe Passage International registered in France. The company number is 844 544 890 00016, NAF: 8899A. The registered office address is 152, rue Léon Maurice Nordmann, 75013 Paris.

All activities have been consolidated on a line by line basis in the statement of financial activities.

The trustees Bishop Jonathan Clark, Tim Stevens, and Patricia Whaley, together with the Head of France, Marie Charlotte Fabie are founding members of the organisation registered on 08 December 2018 commencing activity on 1 January 2019.

A summary of the results of the associated entity is shown below:

|                                                            | 2020<br>£     | 2019<br>£     |
|------------------------------------------------------------|---------------|---------------|
| Turnover                                                   | -             | -             |
| Contribution from parent undertaking                       | 161,496       | 145,389       |
| Cost of sales                                              | (146,192)     | (124,117)     |
| <b>Gross profit</b>                                        | <b>15,304</b> | <b>21,272</b> |
| Administrative expenses                                    | (9,850)       | (14,316)      |
| <b>Profit</b>                                              | <b>5,454</b>  | <b>6,956</b>  |
| <b>Retained earnings</b>                                   |               |               |
| Total retained earnings brought forward                    | 6,956         | -             |
| Profit                                                     | 5,454         | 6,956         |
| <b>Total retained earnings carried forward</b>             | <b>12,410</b> | <b>6,956</b>  |
| The aggregate of the assets, liabilities and reserves was: |               |               |
| Assets                                                     | 28,313        | 22,817        |
| Liabilities                                                | (15,903)      | (15,861)      |
| <b>Reserves</b>                                            | <b>12,410</b> | <b>6,956</b>  |

There were no amounts owed to or from the parent undertaking at the end of the year.

Safe Passage International (France) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2020.

## 11b Subsidiary undertaking (Greece)

The charity controls and fully funds, a civil non-profit entity Safe Passage AMKE registered in Greece. The company VAT number is EL 996858091, tax office A' Athens. The registered office address is in 28th Karaiskaki Str. Athens, Postal Code 10554, Greece.

All activities have been consolidated on a line by line basis in the statement of financial activities.

The trustees Bishop Jonathan Clark (acting as representative of Safe Passage UK), Jason Rabinowitz, and Patricia Whaley are founding members of the organisation which was registered on 02 August 2019 commencing activity on 16 June 2020.

A summary of the results of the associated entity is shown below:

|                                                            | 2020<br>£     |
|------------------------------------------------------------|---------------|
| Turnover                                                   | -             |
| Contribution from parent undertaking                       | 71,201        |
| Cost of sales                                              | (50,280)      |
| <b>Gross profit</b>                                        | <b>20,921</b> |
| Administrative expenses                                    | (10,068)      |
| <b>Profit</b>                                              | <b>10,853</b> |
| <b>Retained earnings</b>                                   |               |
| Total retained earnings brought forward                    | -             |
| Profit                                                     | 10,853        |
| <b>Total retained earnings carried forward</b>             | <b>10,853</b> |
| The aggregate of the assets, liabilities and reserves was: |               |
| Assets                                                     | 23,063        |
| Liabilities                                                | (12,210)      |
| <b>Reserves</b>                                            | <b>10,853</b> |

There were no amounts owed to or from the parent undertaking at the end of the year.

Safe Passage International (Greece) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2020.

## 12 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

|                      | 2020<br>£ | 2019<br>£ |
|----------------------|-----------|-----------|
| Gross income         | 1,624,299 | 1,223,661 |
| Surplus for the year | 504,603   | 274,593   |

**13 Debtors**

|                              | <b>The group</b> |               | <b>The charity</b> |               |
|------------------------------|------------------|---------------|--------------------|---------------|
|                              | <b>2020</b>      | <b>2019</b>   | <b>2020</b>        | <b>2019</b>   |
|                              | <b>£</b>         |               | <b>£</b>           |               |
| Trade debtors                | 3,790            | 6,277         | 3,790              | 6,277         |
| Other debtors                | 15,831           | 7,296         | 15,457             | 7,131         |
| Amounts due from Citizens UK | -                | 26,253        | -                  | 26,253        |
| Prepayments                  | 15,122           | -             | 14,976             | -             |
| Accrued income               | 129,616          | -             | 129,616            | -             |
|                              | <b>164,359</b>   | <b>39,826</b> | <b>163,839</b>     | <b>39,661</b> |

**14 Creditors: amounts falling due within one year**

|                              | <b>The group</b> |                | <b>The charity</b> |                |
|------------------------------|------------------|----------------|--------------------|----------------|
|                              | <b>2020</b>      | <b>2019</b>    | <b>2020</b>        | <b>2019</b>    |
|                              | <b>£</b>         | <b>£</b>       | <b>£</b>           | <b>£</b>       |
| Trade creditors              | 34,716           | 38,468         | 29,306             | 22,607         |
| Taxation and social security | 36,465           | 15,144         | 14,444             | 15,144         |
| Pension Fund                 | 4,759            | -              | 4,759              | -              |
| Amounts due to Citizens UK   | -                | 54,841         | -                  | 54,841         |
| Accruals                     | 22,493           | 14,810         | 21,811             | 14,810         |
| Deferred income (note 15)    | 252,046          | 87,958         | 252,046            | 87,958         |
|                              | <b>350,479</b>   | <b>211,221</b> | <b>322,366</b>     | <b>195,360</b> |

**15 Deferred income**

Deferred income comprises grant funds that have been received in the financial year where the respective grant agreement specifies that some of these grant funds are to cover activities that will take place after the financial year end.

|                                        | <b>The group</b> |               | <b>The charity</b> |               |
|----------------------------------------|------------------|---------------|--------------------|---------------|
|                                        | <b>2020</b>      | <b>2019</b>   | <b>2020</b>        | <b>2019</b>   |
|                                        | <b>£</b>         | <b>£</b>      | <b>£</b>           | <b>£</b>      |
| Opening Balance                        | 87,958           | -             | 87,958             | -             |
| Balance on demerger 28th February 2019 | -                | 130,489       | -                  | 130,489       |
| Amount released to income in the year  | (87,958)         | (130,489)     | (87,958)           | (130,489)     |
| Amount deferred in the year            | 252,046          | 87,958        | 252,046            | 87,958        |
| Balance at the end of the year         | <b>252,046</b>   | <b>87,958</b> | <b>252,046</b>     | <b>87,958</b> |

**16 Pension scheme**

The charity auto-enrols employees into a Defined Contribution Scheme with TPT Retirement Solutions Scheme. Contributions are paid into the scheme by 10th of the month following that in which the contributions were deducted from gross pay.

## For the year ended 31 December 2020

## 17a Analysis of group net assets between funds (current year)

|                                       | General<br>unrestricted<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|---------------------------------------|------------------------------|--------------------------|--------------------------|------------------|
| Tangible fixed assets                 | 16,455                       | -                        | -                        | 16,455           |
| Net current assets                    | 630,949                      | -                        | 153,443                  | 784,392          |
| <b>Net assets at 31 December 2020</b> | <b>647,404</b>               | <b>-</b>                 | <b>153,443</b>           | <b>800,847</b>   |

## 17b Analysis of group net assets between funds (prior year)

|                                       | General<br>unrestricted<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>£ |
|---------------------------------------|------------------------------|--------------------------|--------------------------|------------------|
| Tangible fixed assets                 | 1,767                        | -                        | -                        | 1,767            |
| Net current assets                    | 211,293                      | -                        | 68,489                   | 279,782          |
| <b>Net assets at 31 December 2019</b> | <b>213,060</b>               | <b>-</b>                 | <b>68,489</b>            | <b>281,549</b>   |

## 18a Movements in funds (current year)

|                                                            | At January<br>2020<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£ | At 31<br>December<br>2020<br>£ |
|------------------------------------------------------------|-------------------------|------------------------|------------------------------|----------------|--------------------------------|
| <b>Restricted funds:</b>                                   |                         |                        |                              |                |                                |
| 38 DEGREES                                                 | -                       | 23,915                 | (23,915)                     | -              | -                              |
| AB CHARITABLE TRUST                                        | 20,000                  | 15,000                 | (35,000)                     | -              | -                              |
| ASYLUM, MIGRATION AND INTEGRATION<br>FUND                  | 12,948                  | 20,301                 | (6,585)                      | -              | 26,665                         |
| CHILDREN IN NEED                                           | -                       | 23,769                 | (23,769)                     | -              | -                              |
| CLIFFORD CHANCE FOUNDATION                                 | -                       | 5,508                  | (5,508)                      | -              | -                              |
| COMIC RELIEF                                               | -                       | 129,695                | (83,529)                     | -              | 46,166                         |
| COMMUNITY JUSTICE FUND                                     | -                       | 10,400                 | (9,040)                      | -              | 1,360                          |
| CROWD JUSTICE                                              | -                       | 40,679                 | -                            | -              | 40,679                         |
| EUROPEAN PROGRAMME FOR<br>INTEGRATION AND MIGRATION (EPIM) | 13,551                  | 38,330                 | (41,079)                     | -              | 10,802                         |
| HELP REFUGEES (CHOOSE LOVE)                                | 9,327                   | 39,225                 | (36,522)                     | -              | 12,030                         |
| JOSEPH ROWNTREE CHARITABLE TRUST                           | -                       | 7,425                  | (7,425)                      | -              | -                              |
| MAJOR DONOR 1                                              | 12,663                  | 51,630                 | (48,552)                     | -              | 15,741                         |
| MAJOR DONOR 2                                              | -                       | 10,000                 | (10,000)                     | -              | -                              |
| RETA LILA HOWARD FOUNDATION                                | -                       | 5,833                  | (5,833)                      | -              | -                              |
| SIGRID RAUSING TRUST                                       | -                       | 58,333                 | (58,333)                     | -              | -                              |
| TRUST FOR LONDON                                           | -                       | 33,021                 | (33,021)                     | -              | -                              |
| <b>Total restricted funds</b>                              | <b>68,489</b>           | <b>513,065</b>         | <b>(428,111)</b>             | <b>-</b>       | <b>153,443</b>                 |
| <b>Unrestricted funds:</b>                                 |                         |                        |                              |                |                                |
| <b>General funds</b>                                       | <b>213,060</b>          | <b>1,111,234</b>       | <b>(676,890)</b>             | <b>-</b>       | <b>647,404</b>                 |
| <b>Total unrestricted funds</b>                            | <b>213,060</b>          | <b>1,111,234</b>       | <b>(676,890)</b>             | <b>-</b>       | <b>647,404</b>                 |
| <b>Total funds</b>                                         | <b>281,549</b>          | <b>1,624,299</b>       | <b>(1,105,001)</b>           | <b>-</b>       | <b>800,847</b>                 |

The narrative to explain the purpose of each fund is given below.

## 18b Movements in funds (prior year)

|                                                            | At 1 January<br>2019<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£ | At 31<br>December<br>2019<br>£ |
|------------------------------------------------------------|---------------------------|------------------------|------------------------------|----------------|--------------------------------|
| <b>Restricted funds:</b>                                   |                           |                        |                              |                |                                |
| 38 DEGREES                                                 | -                         | 29,893                 | (29,893)                     | -              | -                              |
| AB CHARITABLE TRUST                                        | -                         | 20,000                 | -                            | -              | 20,000                         |
| ASYLUM, MIGRATION AND INTEGRATION<br>FUND                  | -                         | 12,948                 | -                            | -              | 12,948                         |
| CHILDREN IN NEED                                           | -                         | 23,396                 | (23,396)                     | -              | -                              |
| COMIC RELIEF                                               | -                         | 62,500                 | (41,723)                     | (20,777)       | -                              |
| CROWDFUNDER (UK LEGAL)                                     | -                         | 47,646                 | (47,646)                     | -              | -                              |
| MAJOR DONOR 1                                              | -                         | 50,000                 | (37,337)                     | -              | 12,663                         |
| EUROPEAN PROGRAMME FOR<br>INTEGRATION AND MIGRATION (EPIM) | -                         | 29,302                 | (16,006)                     | -              | 13,296                         |
| EPIM (MEAL)                                                | -                         | 7,065                  | (6,810)                      | -              | 255                            |
| FAMILIES TOGETHER PROGRAMME                                | -                         | 14,130                 | (14,130)                     | -              | -                              |
| HELP REFUGEES (CHOOSE LOVE)                                | -                         | 18,130                 | (8,803)                      | -              | 9,327                          |
| INTERNATIONAL REFUGEE ASSISTANCE<br>PROJECT                | -                         | 13,728                 | (10,650)                     | (3,077)        | -                              |
| JOSEPH ROWNTREE CHARITABLE TRUST                           | -                         | 24,733                 | (24,733)                     | -              | -                              |
| SIGRID RAUSING TRUST                                       | -                         | 58,333                 | (58,333)                     | -              | -                              |
| STRATEGIC LEGAL FUND                                       | -                         | 3,157                  | -                            | (3,157)        | -                              |
| TRUST FOR LONDON                                           | -                         | 56,667                 | (32,485)                     | (24,182)       | -                              |
| <b>Total restricted funds</b>                              | -                         | 471,629                | (351,947)                    | (51,193)       | 68,489                         |
| <b>Unrestricted funds:</b>                                 |                           |                        |                              |                |                                |
| <b>General funds</b>                                       | -                         | 752,033                | (590,165)                    | 51,193         | 213,060                        |
| <b>Total unrestricted funds</b>                            | -                         | 752,033                | (590,165)                    | 51,193         | 213,060                        |
| <b>Total funds</b>                                         | -                         | 1,223,661              | (942,112)                    | -              | 281,549                        |

## Purposes of restricted funds

**38 DEGREES**

Three year grant to cover the salaries and costs associated with SPI's Arrivals programme.

**AB CHARITABLE TRUST**

Fund restricted to UK activities.

**ASYLUM, MIGRATION AND INTEGRATION FUND**

Consortium funding towards pan European Communities and Legal work.

**CHILDREN IN NEED**

Three year grant for Arrivals work support in the UK.

**CLIFFORD CHANCE FOUNDATION**

Contributing to the SPI Greece Team.

**COMIC RELIEF**

Core funding from the Across Borders Fund for Safe Passage to support people on the move throughout Europe.

**Purposes of restricted funds (continued)**

**COMMUNITY JUSTICE FUND**

Funding for the UK Legal Team.

**CROWD JUSTICE**

Crowdfunding platform specifically designed for legal action. Safe Passage raised funds for a specific judicial review case that was successful.

**EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)**

Three grants: one grant spanning three financial years to develop a Pan-European capacity building programme including training and second tier advice; one grant to coordinate advocacy response to the Covid-19 pandemic and the effect on refugees and asylum seekers; one grant to enhance SPI's monitoring and evaluation framework.

**HELP REFUGEES (CHOOSE LOVE)**

Two grants to contribute to the salary and costs of a Legal Coordinator in Northern France and to the Advocacy Manager role in France.

**JOSEPH ROWNTREE CHARITABLE TRUST**

Contributing to the SPI Campaigns Team and regranting in 2020 for three years' funding.

**MAJOR DONOR 1**

Funding for a year to cover costs of lawyers developing the UK Legal Team.

**MAJOR DONOR 2**

A grant towards the My Ten Nights programme.

**RETA LILA HOWARD FOUNDATION**

A one year grant for the UK Arrivals Programme supporting families and children in their first few months in the UK.

**SIGRID RAUSING TRUST**

A grant restricted to SPI's core costs.

**TRUST FOR LONDON**

Two year grant funding for the Press and Public Affairs Manager and including a contribution to the Youth Advocacy Programme.

The charity had no designated funds in 2020 (2019: Nil).

**19 Operating lease commitments payable as a lessee**

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

|                    | <b>2020</b>    |              | <b>2019</b> |               |
|--------------------|----------------|--------------|-------------|---------------|
|                    | Property       | Equipment    | Property    | Equipment     |
| Less than one year | 53,947         | 5,275        | -           | 5,275         |
| One to five years  | 156,786        | 1,919        | -           | 7,194         |
|                    | <b>212,753</b> | <b>7,194</b> | <b>-</b>    | <b>12,469</b> |

**20 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.