

## CHARITY NUMBER

England 1189196  
Scotland SC050218



# Mail Force



## MAIL FORCE CHARITY CIO ANNUAL REPORT

Includes Report & Accounts for period ended  
30 April 2023

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# CHAIRMAN'S REPORT

## **"When Russia invaded Ukraine creating millions of refugees, we decided to act."**

It gives me great pleasure to introduce the second Annual Report of Mail Force Charity. Our founder, Daily Mail and General Trust plc (DMGT), has always played an active role in the communities in which it works. It takes its role in society seriously and recognises its responsibilities and abilities. This is why, when the Russian invasion of Ukraine began, Mail Force decided to act to help those fleeing the violence.

With an initial donation of £500,000 from DMGT, at the request of Lord and Lady Rothermere, Mail Force launched our Ukraine Appeal on 3 March 2022, to provide aid, including shelter, food and medical support for desperate families who had abandoned their homes with little but what they could carry.

By 30 April 2022, the Mail Force Ukraine Appeal had raised £11.6 million becoming the fastest ever newspaper-led fundraising appeal. Over 100,000 Daily Mail readers had contributed an incredible £11.1 million, with individual donations ranging from £1 to £250,000. Readers donated by text, on JustGiving, by bank transfer, and by sending in over 75,000 cheques, many including personal notes showing heartfelt compassion and admiration for the brave Ukrainian people.

With streams of desperate refugees fleeing the Russian invasion across Ukraine and into neighbouring countries, Mail Force provided grants for immediate relief to refugees in Ukraine and neighbouring countries through UNICEF, the Red Cross, AMAR and Care International. Mail Force also provided funding to The Halo Trust to clear the routes used by refugees and humanitarian aid of mines and unexploded ordnance.

As the UK Homes for Ukraine visa scheme began to allow Ukrainian refugees into the UK, Mail Force provided funding to the Refugee Council to enable them to support arriving refugees, and to Refugees at Home to match refugees and hosts efficiently and safely.

As the war progressed, it became clear that many internally displaced people in the east of Ukraine were at risk of starvation due to the collapse of food distribution. Mail Force agreed with the Ukrainian Embassy a jointly funded programme which delivered 500,000 food boxes designed to feed one person for one week. The food box program was run by the CBI, with the boxes packed by Oakland in the Midlands, sent on lorries to Poland, and from there distributed by the Government of Ukraine.

We are committed to ensuring Mail Force Charity donations are used efficiently, effectively, and responsibly so that every pound counts. This has been made possible through the support of DMGT and the Daily Mail. Whether through donations, seconded employees and expertise to promotion in the Daily Mail, costs have been kept to a minimum, while ensuring proper controls, procedures and governance are upheld.

On behalf of all those who have benefitted from the Charity's work, I would like to thank DMGT, the Daily Mail and all our volunteers. Last but not least, all our donors, from Daily Mail readers sending in cheques, to individuals and organisations giving generous donations of cash.



Andrew Lane



# MAIL FORCE IN ACTION: MERCY AND HEALTH FOUNDATION

Tens of thousands of Ukraine refugees who have fled the front line have ended up in other parts of the country many miles from their usual family GP practice. Before the war, just as in the UK, such GP practices would daily see dozens of families, the elderly, pregnant and children, to carry out the ordinary work of family doctors such as dispensing prescriptions and carrying out minor medical procedures.

There was an urgent need to provide a mobile GP-style service to internally displaced people to avoid them missing out on day-to-day medical advice and assistance. A group of Ukraine doctors were volunteering in their spare time to help. They did not seek any payment for the extra work, but they desperately needed money for basic equipment and fuel to keep their mission on the road.

Mercy & Health (M&H) was founded in 2016, formally registered as an NGO charity with the Ukrainian authorities.

The founder and chairman of M&H is Dr Oleksandr Yatsyna, a young consultant urologist at the National Cancer Centre in Kyiv. Dr Yatsyna carried out some of his training at a teaching hospital in Sheffield and also worked at University College Hospital London, where he maintained strong and supportive ties with former colleagues who, led by Dr Sara McNeillis, have been raising money to send medicine and medical and surgical equipment from the UK to Ukraine for the use of the local doctors, clinics and hospitals with M&H assisting.



The charity, based in Kyiv has core volunteers, including doctors, pharmacists and medical students. It also employs two civilian drivers to take equipment from the capital to areas nearer to the front lines where thousands of refugees had fled to. They drive somewhere between 14,000-20,000 kms each month, all paid for by donations.

In November 2022, Mail Force made a donation to M&H with further donations made during 2023. There was a continuing urgent need to provide a mobile GP-style service to internally displaced people to avoid them missing out on day-to-day medical advice and assistance.

One purchase made with Mail Force funds was a set of wheelchairs being used in Ukraine. The first delivery of these went to the city of Dnipro which had become the main hub for receiving internally displaced persons in the Donbas region.

The wheelchairs were exceptionally well received. People who have been given them who have expressed their heartfelt gratitude to Mail Force. The delivery of Mail Force wheelchairs has also featured on two TV news programmes in which local authorities praised the endeavour. Mail Force donations were also used to provide medical equipment for further GP bags and on fuel for the charity's vehicles, which the charity used to deliver the items to people in need.



# GRANTS DURING THE YEAR

Our aim during 2023 was to provide grants to organisations supporting displaced refugees.



ST MARY'S  
UKRAINIAN SCHOOL

SCHOOL SUPPORT WORKERS

£250,000



МИЛОСЕРДЯ  
ТА ЗДОРОВ'Я  
БЛАГОДІЙНИЙ ФОНД  
ЗАСНОВАНО У 2016 РОЦІ

MERCY AND HEALTH FOUNDATION

£60,231



£1,850,000



# TRUSTEES' REPORT

## Charitable Objectives

The Charity's constitution sets out the framework for how It is governed. In particular, it sets out its charitable purposes, how Trustees are appointed, how meetings of the Trustees are called and held, and how conflicts are managed.

### The Charity's objects are as follows:

"The advancement of health for the public benefit, including by providing, and supporting the provision of, protective clothing and equipment for health and social care workers to better enable them to carry out their work."

and

"The advancement of education for the public benefit, including by improving or supporting the improvement of learning opportunities for children and young people in education and reducing barriers they face in accessing online and remote learning in the context of the COVID-19 pandemic."

and

"The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe in particular but not exclusively by the supply of medical aid and the relief of financial need."

### On 1 December 2023 the Charity's objects were updated to:

The objects of the charity are such purposes as are charitable from time to time in English and Welsh law. Nothing in this constitution shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the charities and trustee investment (Scotland) act 2005 and section 2 of the charities act (Northern Ireland) 2008.

These are the Charity's third set of accounts and cover the period 1 May 2022 to 30 April 2023. The Charity has broad purposes for the advancement of health, education and assistance of people who are the victims of war or natural disaster and can do that in any way that is for the public benefit.

The success of the Charity's fundraising appeals demonstrates the advantages to the Charity of working closely with DMGT, both to help meet concerns that readers may have about displaced Ukrainian people, as well as benefiting from the generosity of DMGT, at the request of Lord and Lady Rothermere, its business partners and contacts. The Trustees will therefore continue to work closely with DMGT in considering other opportunities and activities.





## Financial Review

In the year ended April 2023, Mail Force Charity raised £0.7m and had spent £4.7m on charitable activities by the year end. At the year end the Charity holds funds of £1.6m. The income for the Charity, after all expenses, results in a net deficit of £4.1m. This recognises the expenditure of funds raised in the prior year. The Charity acknowledges the support received from its partners, especially the readers of the Daily Mail, The Mail on Sunday and MailOnline.

## Reserves

The Charity has reserves of £1.6m at the period end. These reserves have been earmarked for initiatives supporting displaced Ukrainian people in the UK post year end. As no further campaigns are currently planned and with minimal fixed costs, the Trustees consider the reserves are sufficient.

## Fundraising

Mail Force Charity complies with the Fundraising Regulator's standards and has committed to treat all donors in a legal, open, honest and respectful way. Vulnerable people are protected by ensuring the adherence to these standards. No agencies were employed in the year to raise funds from the public. There were no formal complaints relating to fundraising during the year. The General Data Protection Regulations were successfully implemented in May 2020.

Mail Force Charity generates funds from two core streams: Voluntary Income, and Trusts and Foundations. The Charity is therefore not overly reliant upon any one source of funds.

**Voluntary income:** This source of funding is where an individual, groups of individuals, or an organisation has made a conscious decision to donate, sponsor or participate in raising funds to support the Charity.

**Trusts and Foundations:** This relates to income generated from grant-giving Trusts and Foundations whose aims, via their own criteria and objectives, support the objectives of Mail Force Charity's objectives. Funding is usually restricted for a specific purpose; however, it can also be unrestricted and utilised as the Charity sees fit at any given time.



## Risk management

The Board of Trustees accept that in managing the Charity and delivering its services there is an inherent level of risk. To manage the risk, the Trustees have established procedures and a system of review to ensure that the level of risk is acceptable and that the controls are working. The day-to-day management of the Charity's risk management process lies with the seconded management team who are responsible for implementing risk management policies. Additionally, they identify and evaluate any significant risks which the Charity may face and make recommendations to the Board.

The risks are reviewed by the Board and actions initiated to mitigate the risk. Through the development of the Charity's strategies and plans, the risks relating to each of the objectives are assessed and reviewed periodically by the Board.

A key risk is that grants funds are not used for charitable purposes for which they were awarded. This risk is managed through thorough grant agreements, regular reporting and diligence applied to the prospective grantees. In the event of doubt grant funding is not awarded or suspended if necessary.

### The Charity has a suite of policies covering items including:

- Acceptance and refusal of donations
- Anti-Bribery and Corruption
- Anti-Money Laundering
- Code of Conduct
- Complaints
- Conflicts of interest for Trustees
- Equality Opportunity
- Fundraising
- Grant Making
- Health and safety
- Mail Force Charity Essentials
- Modern Slavery Human Trafficking
- Notifying a serious incident to the Charity Commission
- Privacy policy including data protection and GDPR
- Risk management
- Trustee expenses





## Structure and governance

Mail Force Charity CIO is a registered Charitable Incorporated Organisation (England and Wales number 1189196, Scotland number SC050218).

The Board meets regularly, once a week during peak fundraising periods reducing to once a month at other times. It oversees the operations of the Charity and formulates and instigates the strategy and policy. The Board formally delegates decisions to two Trustees in line with agreed strategies. The Charity operates independently of its sole member, DMGT.

The seconded management team consists of individuals from DMGT departments such as finance, tax, legal, marketing, treasury, data privacy, company secretariat and insurance. Together, this

group manages the Charity's affairs and ensures reporting to the Board and statutory bodies meets the necessary standards required.

A gift in kind is included in these accounts for the value of the seconded management team which DMGT/ANL do not charge the Charity for using.

## Future plans

On the PPE and Computers for Kids Campaigns, the Charity has accomplished what it set out to achieve. Work is ongoing to support displaced Ukrainian people and will continue until all funds have been spent. The Trustees have taken time to reflect on the future of the Charity. DMGT, the Charity's sole member, has agreed the Charity should become permanent, ready to act if the need arises.



## Board of Trustees

The Board of Trustees consists of five members, two of whom are considered independent of the Charity's sole member, Daily Mail and General Trust plc. Trustees received a tailored induction programme conducted by Bates Wells. As at 30 April 2023, Board membership was as follows:



### **Penny Elliott (Independent Trustee)**

Penny is a Consultant in Forsters' Private Client team. She specialises in advising clients with multiple business interests on legal and strategic issues. She works with a range of clients; from overseas investors, institutional property owners, landed estates and high net worth individuals. She is a Director of the Fitzwilliam Museum Development Trust in Cambridge.



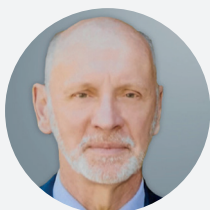
### **Andrew Lane (Chair of Trustees)**

Andrew Lane is a partner at Forsters LLP and specialises in private client law. He brings a range of experience of dealing with complex legal and regulatory matters. He is a Non-Executive Director of Daily Mail and General Trust plc and also a Trustee of the Pension Fund of the Royal Agricultural Society of England.



### **Charles Penney (Independent Trustee)**

Charles is a Corporate Partner at Addleshaw Goddard LLP based in the London office and was previously the firm's Senior Partner from 2016 to 2023. He specialises in mainstream corporate finance and has acted over the years for a number of public and private companies, as well as intermediaries, on a wide range of transactions. He was a Director of BritishAmerican Business Inc. from 2011 to 2023 and sat on its Executive Committee.



### **Hamish Webb (Trustee)**

Hamish Webb has managed numerous events and sponsorships for Mail Newspapers since 1992. These have ranged from large consumer events, including Ideal Home Show and RHS Hampton Court Flower Show, to tailored reader competitions, including Daily Mail Foursomes and Not the Turner Prize. He is a director of sponsorship fulfilment company Fletcher Gray Ltd, and previously was Managing Director of Result Events Ltd and marketing manager for Head Sports UK.



### **James Welsh (Trustee)**

James Welsh became dmg media's Deputy CEO in December 2021. Prior to that he served as dmg media's Chief Financial Officer for 11 years, in a role which also incorporated functional and operational responsibility across the organisation. By the time James joined dmg media, he'd already accrued extensive experience working across European markets in commercial finance and change management roles, including as PC World's and Dixons Retail's Finance Director.



## Public benefit

The Trustees confirm that, in planning their activities for the year, they have had due regard to the Charity Commission's guidance on public benefit and there is clear benefit reflected in the programmes run by the Charity.

## Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales and Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, applicable accounting regulations, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



## Provision of information to Auditor

In so far as the Trustees are aware:

- there is no relevant audit information of which Charity's Auditor is unaware;

and

- 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.

## Appointment of Auditor

Saffery LLP have expressed their willingness to continue in office.

The Trustees' Report was approved by the Board and signed on their behalf.



**Andrew Lane**

7 December 2023



# MAIL FORCE CHARITY CIO INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES

## Opinion

We have audited the financial statements of Mail Force Charity CIO for the period ended 30 April 2023 which comprises statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The Financial Reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements

- give a true and fair view of the state of the Charity's affairs as at 30 April 2023 and of its incoming resources and application of resources for the period 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 Charities Act 2011; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

## 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity 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 the Charity'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.



## Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the 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 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 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.

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

We have nothing to report in respect of the following matters in respect of which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the Charity has not kept proper and sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 11, the Trustees 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

## **Auditors' responsibilities for the audit of the financial statements**

We have been appointed as Auditors under the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under 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 Auditors' 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud, are detailed below.

## **Identifying and assessing risks related to irregularities:**

We assessed the susceptibility of the Charity's financial statements to material misstatement and how fraud might occur, including through discussions with the Trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the Charity by discussions with Trustees and updating our understanding of the sector in which the Charity operates.

Laws and regulations of direct significance in the context of the Charity include the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities (Accounts and Reports) Regulations 2008, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator.

### Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the Charity's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the Charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.


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 Auditors' Report.

### Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an Auditors' 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 Charity and the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Saffery LLP**

Chartered Accountants. Statutory Auditors

71 Queen Victoria Street  
London  
EC4V 4BE

Date: 14 January 2024

Saffery LLP is eligible to act as an Auditor in terms of section 1212 of the Companies Act 2006



# FINANCIAL STATEMENTS

## Statement of financial activities for the Year from

1 May 2022 to 30 April 2023

		RESTRICTED FUNDS	UNRESTRICTED FUNDS	TOTAL FOR PERIOD ENDED 30 APRIL 2023	TOTAL FOR PERIOD ENDED 30 APRIL 2022
	NOTE	£'000	£'000	£'000	£'000
Income					
Donations		577	21	598	11,760
Gifts in kind		62	29	91	100
<b>Total income</b>	3	<b>639</b>	<b>50</b>	<b>689</b>	<b>11,860</b>
<b>Expenditure</b>					
Raising funds:					
Campaign activity		9	-	9	54
Gifts in kind		-	-	-	53
Charitable activities:					
Campaign activity		4,689	-	4,689	7,740
Gifts in kind		62	29	91	47
Other charges		-	21	21	17
<b>Total expenditure</b>	4	<b>4,760</b>	<b>50</b>	<b>4,810</b>	<b>7,911</b>
<b>Net income and movement on funds</b>		<b>(4,121)</b>	<b>-</b>	<b>(4,121)</b>	<b>3,949</b>
<b>Total funds at the beginning of period</b>		<b>5,778</b>	<b>-</b>	<b>5,778</b>	<b>1,829</b>
<b>Total funds at the end of period</b>		<b>1,657</b>	<b>-</b>	<b>1,657</b>	<b>5,778</b>

The above results were derived from continuing operations.

Breakdown of Statement of Financial Activities for the period ended 30 April 2022 – see note 15.

## Statement of financial position as at 30 April 2023

	NOTE	30 APRIL 2023 £'000	30 APRIL 2022 £'000
<b>Current assets:</b>			
Debtors	9	64	680
Cash at bank and in hand		2,058	5,119
<b>Total assets</b>		<b>2,122</b>	<b>5,799</b>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	10	(465)	(21)
<b>Total net assets</b>		<b>1,657</b>	<b>5,778</b>
<b>The funds of the Charity:</b>			
Restricted funds		1,657	5,778
Unrestricted funds		-	-
<b>Total</b>		<b>1,657</b>	<b>5,778</b>

Approved by the Trustees on 7 December 2023 and signed on their behalf by:

 A H Lane - Trustee

 J J S Welsh - Trustee

## Statement of Cash Flows for the Year from

1 May 2022 to 30 April 2023

	NOTE	YEAR ENDED 30 APRIL 2023 £'000	YEAR ENDED 30 APRIL 2022 £'000
<b>Cash flows from operating activities</b>			
Net cash flow from operating activities	13	(3,061)	3,186
Cash and cash equivalents at period start		5,119	1,933
<b>Cash and cash equivalents at period end</b>		<b>2,058</b>	<b>5,119</b>

## 1. General Information

Mail Force Charity CIO is registered with the Charity Commission in England & Wales and with the Office of the Scottish Charity Regulator.

### The address is:

Northcliffe House  
2 Derry Street  
London  
W8 5TT  
United Kingdom

## 2. Accounting policies

### Basis of preparation

The accounts have been prepared for the year ended 30 April 2023.

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

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The financial statements are prepared in sterling which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £'000.

### **Going concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The Charity has enough funds to cover any current obligations and the reserves at the year end are fully committed. The Charity has no unrestricted funds but has no ongoing costs and can therefore continue to run until such times that a new, appropriate campaign can commence.

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.

### **Public benefit entity**

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

### **Income**

Income is recognised and included in the accounts when the Charity has entitlement, any performance conditions attached to the income have been met or are fully within the control of the CIO, there is sufficient certainty that the receipt of the income is probable and the amount can be measured reliably. Gifts in kind are recognised at the value that the Charity would have paid if the gifts had not been donated.

### **Cash at bank and at 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.

### **Expenditure and irrecoverable VAT**

All expenditure is included on an accruals basis and 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. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Where support costs are specific to an individual activity, these are apportioned against that activity. Any general costs applicable to the Charity as a whole are included separately.



## 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.

Provision for grants are made once the CIO has made a commitment at a meeting of the Trustees and this has been communicated to the grantee.

## Funds

Restricted funds represent amounts from donors solely for particular projects undertaken by the Charity. Unrestricted funds are amounts received with no restrictions attached which can be spent at the discretion of the Trustees in furtherance of the charitable objectives of the Charity.

## 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.

## 3. Income

	PPE £'000	CFK £'000	UKRAINE £'000	UNRESTRICTED £'000	30 APRIL 2023 TOTAL £'000
Cash donations	-	-	577	21	598
Gifts in kind	-	-	62	29	91
<b>Total Income</b>	-	-	<b>639</b>	<b>50</b>	<b>689</b>

	PPE £'000	CFK £'000	UKRAINE £'000	UNRESTRICTED £'000	30 APRIL 2022 TOTAL £'000
Cash donations	-	173	11,567	20	11,760
Gifts in kind	-	-	53	47	100
<b>Total Income</b>	-	<b>173</b>	<b>11,620</b>	<b>67</b>	<b>11,860</b>

## 4. Analysis of expenditure

	GRANTS £'000	DIRECT COSTS £'000	SUPPORT COSTS £'000	30 APRIL 2023 TOTAL £'000
<b>Raising funds</b>				
Advertising/marketing/ bank charges	-	37	-	37
<b>Charitable activities</b>				
Donation expenditure - personal protective equipment	-	-	-	-
Donation expenditure - Computers for Kids - Grant	204	-	-	204
Donation expenditure - Ukraine	4,485	-	3	4,488
Legal and consultancy	-	34	26	60
Audit and Accountancy	-	-	21	21
Other admin costs	-	-	-	-
<b>Total expenditure 30 April 2023</b>	<b>4,689</b>	<b>71</b>	<b>50</b>	<b>4,810</b>

	GRANTS £'000	DIRECT COSTS £'000	SUPPORT COSTS £'000	30 APRIL 2022 TOTAL £'000
<b>Raising funds</b>				
Advertising/marketing/ bank charges	-	107	-	107
<b>Charitable activities</b>				
Donation expenditure - personal protective equipment	61	39	-	100
Donation expenditure - Computers for Kids - Grant	1,701	-	-	1,701
Donation expenditure - Ukraine	5,939	-	-	5,939
Legal and consultancy	-	-	38	38
Audit and Accountancy	-	-	17	17
Other admin costs	-	-	9	9
<b>Total expenditure 30 April 2022</b>	<b>7,701</b>	<b>146</b>	<b>64</b>	<b>7,911</b>

Included within support costs are governance costs of £47k (2022: £55k).

Direct advertising and administration costs of £37k (2022: £107k) include £28k (2022: £53k) of gift in kind. Of the £50k (2022: £64k) of support cost, £29k (2022: £47k) is gift in kind.

Expenditure source is split as follows:

	GRANTS £'000	DIRECT COSTS £'000	SUPPORT COSTS £'000	30 APRIL 2023 TOTAL £'000
Cash	4,689	9	21	4,719
Gifts in kind	-	62	29	91
<b>Total expenditure 30 April 2023</b>	<b>4,689</b>	<b>71</b>	<b>50</b>	<b>4,810</b>

	GRANTS £'000	DIRECT COSTS £'000	SUPPORT COSTS £'000	30 APRIL 2022 TOTAL £'000
Cash	7,701	93	17	7,811
Gifts in kind	-	53	47	100
<b>Total expenditure 30 April 2022</b>	<b>7,701</b>	<b>146</b>	<b>64</b>	<b>7,911</b>

The gifts in kind were donated by the following:

Gifts in kind	30 APRIL 2023 TOTAL £'000	30 APRIL 2022 TOTAL £'000
Associated Newspapers (Legal costs and employee services)	91	100
	<b>91</b>	<b>100</b>

## 5. Grant making

The Charity awarded grants to the following organisations during the year ended 30 April 2023. All grants were to institutions, as listed below:

Donation expenditure	30 APRIL 2023 TOTAL £'000	30 APRIL 2022 TOTAL £'000
Computacentre	194	1,700
Food for Ukraine	191	3,000
UNHCR	500	1,000
Care International	-	500
British Refugee Council	-	500
Refugees at Home	-	339
Amar International	-	250
The Halo Trust	1,500	250
Irish Red Cross	-	100
NHS Charities	-	62
British Red Cross	500	-
Premier Sports	311	-
St Mary's Ukrainian School	250	-
Young World Leisure	130	-
Camp Beaumont	367	-
SMUS	289	-
Kings Foundation	217	-
Mercy and Health Foundation	60	-
Other	180	-
	<b>4,689</b>	<b>7,701</b>

## 6. Net income for the period

This is stated after charging:

	30 APRIL 2023 TOTAL £'000	30 APRIL 2022 TOTAL £'000
Auditors' remuneration	21	17



## 7. Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Mail Force Charity CIO does not employ any members of staff directly, instead employing the services of employees of DMGT to carry out the day to day running of the CIO. A gift in kind is included for the estimated value of these services. No Trustees were remunerated for their services and no expenses were reimbursed to them during the period.

## 8. Taxation

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

## 9. Debtors

	30 APRIL 2023 TOTAL £'000	30 APRIL 2022 TOTAL £'000
Other debtors	64	680

## 10. Creditors: amounts falling due within one year

	30 APRIL 2023 TOTAL £'000	30 APRIL 2022 TOTAL £'000
Accruals	21	21
Other creditors	444	-
	<b>465</b>	<b>21</b>

## 11. Analysis of net assets by fund

	RESTRICTED PPE £'000	RESTRICTED CFK £'000	RESTRICTED UKRAINE £'000	UNRESTRICTED TOTAL £'000	30 APRIL 2023 TOTAL £'000
Debtors	-	-	43	21	64
Cash	-	-	2,058	-	2,058
Creditors	-	(194)	(250)	(21)	(465)
<b>Net assets at 30 April 2023</b>	<b>-</b>	<b>(194)</b>	<b>1,851</b>	<b>-</b>	<b>1,657</b>

	RESTRICTED PPE £'000	RESTRICTED CFK £'000	RESTRICTED UKRAINE £'000	UNRESTRICTED TOTAL £'000	30 APRIL 2022 TOTAL £'000
Debtors	-	-	660	20	680
Cash	-	204	4,915	-	5,119
Creditors	-	-	(1)	(20)	(21)
<b>Net assets at 30 April 2022</b>	<b>-</b>	<b>204</b>	<b>5,574</b>	<b>-</b>	<b>5,778</b>

## 12. Movement in funds

	1 MAY 2022 TOTAL £'000	INCOME AND GAINS £'000	EXPENDITURE AND LOSSES £'000	30 APRIL 2023 TOTAL £'000
Restricted funds				
- PPE	-	-	-	-
- CFK	204	-	(204)	-
- Ukraine	5,574	639	(4,556)	1,657
Total restricted funds	5,778	639	(4,760)	1,657
Unrestricted funds				
- General	-	50	(50)	-
Total unrestricted funds	-	50	(50)	-
<b>Total</b>	<b>5,778</b>	<b>689</b>	<b>(4,810)</b>	<b>1,657</b>

The CFK funds are used for the advancement of education for the public benefit, including by improving or supporting the improvement of learning opportunities for children and young people. The Ukraine funds are used to provide aid to the people in Ukraine and those who have fled their homes as a result of the war.

	30 APRIL 2021 TOTAL £'000	INCOME AND GAINS £'000	TRANSFER	EXPENDITURE AND LOSSES £'000	30 APRIL 2022 TOTAL £'000
Restricted funds					
- PPE	92	-	8	(100)	-
- CFK	1,732	173	-	(1,701)	204
- Ukraine	-	11,620	-	(6,046)	5,574
Total restricted funds	1,824	11,793	8	(7,847)	5,778
Unrestricted funds					
- General	5	67	(8)	(64)	-
Total unrestricted funds	5	67	(8)	(64)	-
<b>Total</b>	<b>1,829</b>	<b>11,860</b>	<b>-</b>	<b>(7,911)</b>	<b>5,778</b>

PPE funds are used for the advancement of health for the public benefit, including the provision and supporting the provision of PPE equipment. The CFK funds are used for the advancement of education for the public benefit, including by improving or supporting the improvement of learning opportunities for children and young people. The Ukraine funds are used to provide aid to the people in Ukraine and those who have fled their homes as a result of the war. During the year ended 30 April 2022, £8,000 was transferred from unrestricted funds to the PPE fund.

### 13. Reconciliation of net income to net cash flow from operating activities

	30 APRIL 2023 TOTAL £'000	30 APRIL 2022 TOTAL £'000
<b>Net income for the reporting period (as per the statement of financial activities)</b>	(4,121)	3,949
(Increase) in debtors	616	(614)
Increase in creditors	444	(149)
<b>Net cash used in operating activities</b>	<b>(3,061)</b>	<b>3,186</b>

### 14. Related Party Transactions

There were no related party transactions during the year. The DMGT relationship is explained throughout the report, along with the support and transactions. However, it is not considered to be a related party.

## 15. Comparative Statement of Financial Activities

	NOTE	RESTRICTED FUNDS £'000	UNRESTRICTED FUNDS £'000	TOTAL FOR PERIOD ENDED 30 APRIL 2022 £'000
Income				
Donations		11,740	20	11,760
Gifts in kind		53	47	100
<b>Total income</b>	<b>3</b>	<b>11,793</b>	<b>67</b>	<b>11,860</b>
<b>Expenditure</b>				
Raising funds:				
Campaign activity		54	-	54
Gifts in kind		53	-	53
Charitable activities				
Campaign activity		7,740	-	7,740
Gifts in kind		-	47	47
Other charges		-	17	17
<b>Total expenditure</b>	<b>4</b>	<b>7,847</b>	<b>64</b>	<b>7,911</b>
<b>Net income</b>		<b>3,946</b>	<b>3</b>	<b>3,949</b>
<b>Transfer between funds</b>		<b>8</b>	<b>(8)</b>	<b>-</b>
Total funds at the beginning of period		1,824	5	1,829
<b>Total funds at the end of period</b>		<b>5,778</b>	<b>-</b>	<b>5,778</b>



## CIO INFORMATION

Charity name and registered number  
Mail Force Charity CIO is a registered Charity  
(England and Wales number 1189196, Scotland number SC050218)

### Trustees

P Elliott  
A H Lane  
C D Stj Penney  
H G H Webb  
J J S Welsh

### Bankers

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### Solicitors

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10 Queen Street Place  
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**Mail Force**