

Free From Fear

England & Wales · Charity number 1199297

Details

Other names AZADI CHARITY, AZADI FREEDOM, Free From Fear

Status Registered

Legal form CIO

Company number [14078539](#)

Registered 2022-06-14

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

Contact

Address Free From Fear
c/o 3D
The Belmont
89 Middleton Rd
Crumpsall
Manchest

Phone 01615330722

Email enquiries@freefromfear.uk

Website freefromfear.uk

Activities

Objects: THE OBJECTS OF THE CIO FOR THE PUBLIC BENEFIT ARE: (A) TO PRESERVE THE LIVES OF BENEFICIARIES BY: (I) PROVIDING SUPPORT AND ASSISTING THEM TO REACH SAFE COUNTRIES; (II) PROVIDING LIFE-SUSTAINING ASSISTANCE (SUCH AS FOOD, SAFE ACCOMMODATION, TRANSPORT AND MEDICAL AID); AND (III) SUCH OTHER RELATED PROJECTS THAT THE DIRECTORS MAY FROM TIME TO TIME DETERMINE; AND(B) TO RELIEVE THE FINANCIAL HARDSHIP AND POVERTY FOR BENEFICIARIES BY: (I) PROVIDING GRANTS, ITEMS AND SERVICES; (II) SUPPLYING MEDICAL AID; (III) COLLABORATING WITH CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY; AND (IV) SUCH OTHER RELATED PROJECTS THAT THE DIRECTORS MAY FROM TIME TO TIME DETERMINE.FOR THE PURPOSE OF THIS CLAUSE 'BENEFICIARIES' MEANS REFUGEES, EVACUEES WHO ARE INTERNALLY DISPLACED AND/OR PERSONS FACING PERSECUTION AS A RESULT OF CONFLICT IN AFGHANISTAN.

Activities: Free From Fear supports people fleeing terrorism and war to take the next steps towards their new life in the UK. Our support takes the form of advocacy, help with the completion of paperwork, link-work

providing access to legal representation, securing grants through our partners and practical community-based resettlement support.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£19,078	£107,472	-	-
2023-10-31	£326,978	£111,319	-	-

Trustees

Name	Role	Appointed
Daniel Maurice Berke		2022-06-22
David Simon Myerson		2022-06-22
Sarah Magill		2022-06-22

Free From Fear

England & Wales - Charity number 1199297

Accounts

CHARITY REGISTRATION NUMBER: 1199297

Free From Fear CIO
Unaudited Financial Statements
31 October 2024

DOWNHAM MAYER CLARKE LIMITED

Chartered accountants
41 Greek Street
Stockport
Cheshire
SK3 8AX

Free From Fear CIO

Financial Statements

Year ended 31 October 2024

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Free From Fear CIO
Trustees' Annual Report
Year ended 31 October 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2024.

Reference and administrative details

Registered charity name	Free From Fear CIO
Charity registration number	1199297
Principal office	C/O 3D Solicitors Limited The Belmont 89 Middleton Road Crumpsall, Manchester M8 4JY

The trustees

Mr D.M. Berke
M/s S. Magill
Mr D.S. Myerson KC

Accountants	Downham Mayer Clarke Limited Chartered accountants 41 Greek Street Stockport Cheshire SK3 8AX
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Structure, governance and management

Governing document

The charity is registered as a charitable incorporated organisation with the charity commission in England and Wales under number 1199297. It is governed by its foundation dated 14 June 2022, as amended 19 January 2023 and 2 February 2023.

Organisational structure

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the foundation.

Any decisions are taken either at a meeting of the trustees or by resolution in writing or electronic form agreed by a majority of the trustees.

Free From Fear CIO
Trustees' Annual Report *(continued)*
Year ended 31 October 2024

Structure, governance and management *(continued)*

Recruitment and appointment of trustees

Trustees are appointed for a term of four years. New trustees must be appointed by a resolution to be passed at a properly convened meeting of the existing trustees. In selecting individuals for appointment regard must be given to the skills, knowledge and experience needed for the effective administration of the charity. The total number of trustees must be at least three.

New trustees are provided with an induction pack including a copy of the current version of the constitution and of the charity's latest Trustees' Annual Report and statement of accounts.

All trustees give their time voluntarily and no trustee or connected person may receive any remuneration or other benefits, direct or indirect, from the charity.

Objectives and activities

Objectives and aims

The charity's aims were broadened to worldwide over this reporting period. The charity works specifically with refugees, evacuees who are internally displaced and persons facing persecution to achieve its objectives which are:

To preserve the lives of beneficiaries by providing support and assisting them to reach safe countries. This includes providing life-sustaining assistance such as food, safe accommodation, transport, medical aid and such other related projects that the trustees may from time to time determine to be necessary to achieve this aim.

To relieve the financial hardship and poverty of beneficiaries by providing grants, items and services, including supplying medical aid, and collaborating with other charities or organisations working to prevent or relieve poverty.

Public benefit

The trustees confirm that when setting the objectives and aims and planning activities they have referred to and given careful consideration to the guidance contained in the Charity Commission's guidance on public benefit.

Achievements and performance

Charitable activities

The charity has assisted at risk and targeted people to evacuate and resettle following its inception after the fall of Kabul in 2021. We have taken a tailored approach to each person or family to ensure that they have been able to make the most of the opportunities that have been potentially available to them.

We have focused on resettlement over this reporting period. Our resettlement activities have been UK focused and we have assisted people to secure access to accommodation, including acting as guarantors. We have helped children into schooling, providing assistance with necessities and we have secured grants to enable people to access education and training courses. We have acted as link partner and made referrals to other partner charities and local authorities.

Free From Fear CIO

Trustees' Annual Report *(continued)*

Year ended 31 October 2024

Achievements and performance *(continued)*

Following the UK Government's review, further families queued in our resettlement process have been granted permission to enter the UK and we have been resettling them in tandem with our partners. We have also provided logistical advice and risk advice and assistance to British legal teams representing evacuees.

Where applications have not been answered we have lobbied the government and assisted families to obtain legal representation and we have enjoyed seeing more of our cases achieve success.

Financial review

Financial position

The results for the period and the charity's financial position at the end of the year are shown in the attached financial statements.

The charity has closed the period with an overall deficit and closing funds of £127,265. At 31 October 2024 the charity had net assets of £127,265 (2023 - £215,659) of which £126,785 (2023 - £213,048) was held in cash and £1,500 (2023 - £0) of that amount was restricted. The trustees are satisfied that the balance of the fund is sufficient to cover the anticipated expenditure of the charity for the foreseeable future.

Reserves policy

The trustees are satisfied that the level of reserves is acceptable given the current and perceived ongoing financial obligations of the charity. The reserves policy of the charity is reviewed regularly.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that they have taken all necessary steps to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. External risk principally relating to the environment that the charity is operating in are managed by the trustees researching both potential beneficiaries and their partners abroad.

Plans for future periods

The charity will continue to focus its resources on the resettlement of at risk, targeted individuals and families.

The trustees' annual report was approved on 15 Aug 2025 and signed on behalf of the board of trustees by:



Mr D.S. Myerson KC (Aug 15, 2025)

Mr D.S. Myerson KC
Trustee

Free From Fear CIO

Chartered Accountant's Report to Free From Fear CIO on the Unaudited Financial Information of Free From Fear CIO

Year ended 31 October 2024

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 October 2024, which comprise the statement of financial activities, statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Charities Act 2011.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

DOWNHAM MAYER CLARKE LIMITED
Chartered accountants

41 Greek Street
Stockport
Cheshire
SK3 8AX

Free From Fear CIO
Statement of Financial Activities
Year ended 31 October 2024

	Note	Year to 31 Oct 24			Period from
		Unrestricted funds £	Restricted funds £	Total funds £	14 Jun 22 to 31 Oct 23
Income and endowments					Total funds £
Donations and legacies	4	14,446	2,931	17,377	326,978
Investment income	5	1,701	–	1,701	–
Total income		<u>16,147</u>	<u>2,931</u>	<u>19,078</u>	<u>326,978</u>
Expenditure					
Expenditure on charitable activities	6,7	106,041	1,431	107,472	111,300
Other expenditure	9	–	–	–	19
Total expenditure		<u>106,041</u>	<u>1,431</u>	<u>107,472</u>	<u>111,319</u>
Net (expenditure)/income and net movement in funds		<u>(89,894)</u>	<u>1,500</u>	<u>(88,394)</u>	<u>215,659</u>
Reconciliation of funds					
Total funds brought forward		215,659	–	215,659	–
Total funds carried forward		<u>125,765</u>	<u>1,500</u>	<u>127,265</u>	<u>215,659</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Free From Fear CIO
Statement of Financial Position
31 October 2024

	Note	2024 £	2023 £
Current assets			
Debtors	14	5,965	5,965
Cash at bank and in hand		126,785	213,048
		<u>132,750</u>	<u>219,013</u>
Creditors: amounts falling due within one year	15	<u>5,485</u>	<u>3,354</u>
Net current assets		<u>127,265</u>	<u>215,659</u>
Total assets less current liabilities		<u>127,265</u>	<u>215,659</u>
Net assets		<u>127,265</u>	<u>215,659</u>
Funds of the charity			
Restricted funds		1,500	–
Unrestricted funds		125,765	215,659
Total charity funds	17	<u>127,265</u>	<u>215,659</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 Aug.2025....., and are signed on behalf of the board by:



Mr Simon Myerson KC (Aug 15, 2025,
 Mr D.S. Myerson KC
 Trustee

The notes on pages 7 to 13 form part of these financial statements.

Free From Fear CIO

Notes to the Financial Statements

Year ended 31 October 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/O 3D Solicitors Limited, The Belmont, 89 Middleton Road, Crumpsall, Manchester, M8 4JY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	4,072	2,931	7,003
Manchester Jewish Philanthropic	10,374	–	10,374
	<u>14,446</u>	<u>2,931</u>	<u>17,377</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	56,235	3,469	59,704
Manchester Jewish Philanthropic	267,274	–	267,274
	<u>323,509</u>	<u>3,469</u>	<u>326,978</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,701</u>	<u>1,701</u>	<u>–</u>	<u>–</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	26,597	1,431	28,028
Support costs	79,444	–	79,444
	<u>106,041</u>	<u>1,431</u>	<u>107,472</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	57,505	3,469	60,974
Support costs	50,326	–	50,326
	<u>107,831</u>	<u>3,469</u>	<u>111,300</u>

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Direct costs	28,028	77,494	105,522	108,600
Governance costs	—	1,950	1,950	2,700
	<u>28,028</u>	<u>79,444</u>	<u>107,472</u>	<u>111,300</u>

8. Analysis of support costs

	Analysis of support costs activity 1	Total 2024	Total 2023
	£	£	£
Staff costs	64,327	64,327	40,788
Premises	7,323	7,323	—
Communications and IT	3,443	3,443	1,889
General office	1,553	1,553	339
Finance costs	296	296	1,979
Governance costs	1,950	1,950	2,700
Insurance	386	386	292
Professional fees	166	166	176
Commission charges	—	—	2,162
	<u>79,444</u>	<u>79,444</u>	<u>50,325</u>

9. Other expenditure

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Interest on taxation	—	—	19	19
	<u>—</u>	<u>—</u>	<u>19</u>	<u>19</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Foreign exchange differences	—	1,251
	<u>—</u>	<u>1,251</u>

11. Independent examination fees

	Year to 31 Oct 24	Period from 14 Jun 22 to 31 Oct 23
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	—	1,080
	<u>—</u>	<u>1,080</u>

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Oct 24	Period from 14 Jun 22 to 31 Oct 23
	£	£
Wages and salaries	63,976	40,340
Employer contributions to pension plans	351	448
	<u>64,327</u>	<u>40,788</u>

The average head count of employees during the year was 4 (2023: 2).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No trustees received any remuneration, benefits or expenses from employment with the charity or a related entity during the period.

14. Debtors

	2024	2023
	£	£
Other debtors	<u>5,965</u>	<u>5,965</u>

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	4,680	2,700
Other creditors	805	654
	<u>5,485</u>	<u>3,354</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £351 (2023: £448).

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Year ended 31 October 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 Nov 2023	Income	Expenditure	At 31 Oct 2024
	£	£	£	£
General funds	<u>215,659</u>	<u>16,147</u>	<u>(106,041)</u>	<u>125,765</u>

	At 14 Jun 2022	Income	Expenditure	At 31 Oct 2023
	£	£	£	£
General funds	<u>–</u>	<u>323,509</u>	<u>(107,850)</u>	<u>215,659</u>

Restricted funds

	At 1 Nov 2023	Income	Expenditure	At 31 Oct 2024
	£	£	£	£
Restricted Funds - Afghan relief project	<u>–</u>	<u>2,931</u>	<u>(1,431)</u>	<u>1,500</u>

	At 14 Jun 2022	Income	Expenditure	At 31 Oct 2023
	£	£	£	£
Restricted Funds - Afghan relief project	<u>–</u>	<u>3,469</u>	<u>(3,469)</u>	<u>–</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Current assets	131,250	1,500	132,750
Creditors less than 1 year	<u>(5,485)</u>	<u>–</u>	<u>(5,485)</u>
Net assets	<u>125,765</u>	<u>1,500</u>	<u>127,265</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current assets	219,013	–	219,013
Creditors less than 1 year	<u>(3,354)</u>	<u>–</u>	<u>(3,354)</u>
Net assets	<u>215,659</u>	<u>–</u>	<u>215,659</u>

19. Related parties

There were no related party transactions during the period and no disclosures are required (2023 - none).

Free From Fear CIO
Management Information
Year ended 31 October 2024

The following pages do not form part of the financial statements.

Free From Fear CIO
Detailed Statement of Financial Activities
Year ended 31 October 2024

	Year to 31 Oct 24 £	Period from 14 Jun 22 to 31 Oct 23 £
Income and endowments		
Donations and legacies		
Donations	7,003	59,704
Manchester Jewish Philanthropic	10,374	267,274
	<u>17,377</u>	<u>326,978</u>
Investment income		
Bank interest receivable	1,701	—
	<u>1,701</u>	<u>—</u>
Total income	<u>19,078</u>	<u>326,978</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	63,976	40,340
Pension costs	351	448
Rent	7,323	—
Insurance	386	292
Legal and professional fees	2,116	2,876
Telephone	171	69
Other office costs	—	14
Foreign exchange gain/loss	—	1,251
Advertising and marketing	276	208
Computer and IT costs	3,272	1,820
Other expenses	1,277	118
Bank charges	296	728
Commissions	—	2,162
Afghan Relief Project	28,028	60,974
	<u>107,472</u>	<u>111,300</u>
Other expenditure		
Interest on taxation	—	19
	<u>—</u>	<u>19</u>
Total expenditure	<u>107,472</u>	<u>111,319</u>
Net (expenditure)/income	<u>(88,394)</u>	<u>215,659</u>

Free From Fear CIO

Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2024

	Year to 31 Oct 24 £	Period from 14 Jun 22 to 31 Oct 23 £
Expenditure on charitable activities		
Direct costs		
<i>Activities undertaken directly</i>		
Afghan Relief Project	28,028	60,974
Support costs		
Wages/salaries	63,976	40,340
Pension costs	351	448
Rent	7,323	–
Insurance	386	292
Legal and professional fees	166	176
Telephone and communication	171	69
Printing, postage and stationery	–	14
Foreign exchange gain/loss	–	1,251
Advertising and marketing costs	276	208
Computer and IT costs	3,272	1,820
Other expenses	1,277	118
Bank charges	296	728
Commission charge	–	2,162
	<u>77,494</u>	<u>47,626</u>
Governance costs		
Accountancy fees	1,950	2,700
	<u>107,472</u>	<u>111,300</u>

Free From Fear

England & Wales - Charity number 1199297

Accounts

CHARITY REGISTRATION NUMBER: 1199297

Free From Fear CIO
Unaudited Financial Statements
31 October 2023

DOWNHAM MAYER CLARKE LIMITED

Chartered accountants

41 Greek Street

Stockport

Cheshire

SK3 8AX

Free From Fear CIO

Financial Statements

Period from 14 June 2022 to 31 October 2023

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Free From Fear CIO

Trustees' Annual Report

Period from 14 June 2022 to 31 October 2023

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 October 2023.

Reference and administrative details

Registered charity name Free From Fear CIO

Charity registration number 1199297

Principal office C/O 3D Solicitors Limited
The Belmont
89 Middleton Road
Crumpsall, Manchester
M8 4JY

The trustees

Mr D.M. Berke	(Appointed 22 June 2022)
M/s S. Magill	(Appointed 22 June 2022)
Mr D.S. Myerson KC	(Appointed 22 June 2022)
	(Served from 22 June 2022 to 24 November 2022)
M/s R.E.L Shaw	

Independent examiner Andrew Bland FCA
41 Greek Street
Stockport
Cheshire
SK3 8AX

Structure, governance and management

Governing document

The charity is registered as a charitable incorporated organisation with the charity commission in England and Wales under number 1199297. It is governed by its foundation dated 14 June 2022, as amended 19 January 2023 and 2 February 2023.

Organisational structure

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the foundation.

Any decisions are taken either at a meeting of the trustees or by resolution in writing or electronic form agreed by a majority of the trustees.

Free From Fear CIO

Trustees' Annual Report *(continued)*

Period from 14 June 2022 to 31 October 2023

Structure, governance and management *(continued)*

Recruitment and appointment of trustees

Trustees are appointed for a term of four years. New trustees must be appointed by a resolution to be passed at a properly convened meeting of the existing trustees. In selecting individuals for appointment regard must be given to the skills, knowledge and experience needed for the effective administration of the charity. The total number of trustees must be at least three.

New trustees are provided with an induction pack including a copy of the current version of the constitution and of the charity's latest Trustees' Annual Report and statement of accounts.

All trustees give their time voluntarily and no trustee or connected person may receive any remuneration or other benefits, direct or indirect, from the charity.

Objectives and activities

Objectives and aims

The charity presently works specifically with refugees, evacuees who are internally displaced and persons facing persecution as a result of the conflict in Afghanistan to achieve its objectives which are:

To preserve the lives of beneficiaries by providing support and assisting them to reach safe countries. This includes providing life-sustaining assistance such as food, safe accommodation, transport, medical aid and such other related projects that the trustees may from time to time determine to be necessary to achieve this aim.

To relieve the financial hardship and poverty of beneficiaries by providing grants, items and services, including supplying medical aid, and collaborating with other charities or organisations working to prevent or relieve poverty.

Public benefit

The trustees confirm that when setting the objectives and aims and planning activities they have referred to and given careful consideration to the guidance contained in the Charity Commission's guidance on public benefit.

Achievements and performance

Charitable activities

The charity has assisted at risk and targeted Afghans to evacuate and resettle following the fall of Kabul in 2021. We have taken a tailored approach to each person or family to ensure that they have been able to make the most of the opportunities that have been potentially available to them.

Our specialist was particularly active in helping the families who were left behind after Operation Pitting. Where we had successfully assisted families to leave on evacuation flights but reception arrangements in second countries had fallen through we have continued to feed and support those families and we are delighted to report that many of those families are now at their final destinations, benefitting from humanitarian visas.

Free From Fear CIO

Trustees' Annual Report *(continued)*

Period from 14 June 2022 to 31 October 2023

Achievements and performance *(continued)*

As part of our tailored approach to high risk cases we have been able to recognise the potential for immigration applications such as family reunification and provide practical advice to families. Informing them when they need to obtain specialist legal advice and providing accommodation in a second country so that they have embassy access where they are safe.

Our specialist team have identified potential eligibility for existing visa application schemes and assisted individuals in targeting their approaches by offering practical support and where necessary agency referrals. We have assisted families making applications under the Afghan Relocations and Assistance Policy and following their confirmation we have assisted them to leave Afghanistan and have enjoyed warmly welcoming many families to the UK.

Where applications have not been answered we have lobbied the government and assisted families to obtain legal representation and we have enjoyed seeing more of our cases achieve success.

Financial review

Financial position

The results for the period and the charity's financial position at the end of the year are shown in the attached financial statements.

The charity has closed the period with an overall surplus and closing funds of £215,659. At 31 October 2023 the charity had net assets of £215,659 of which £213,048 was held in cash and all of the amount was unrestricted. The trustees are satisfied that the balance of the fund is sufficient to cover the anticipated expenditure of the charity for the foreseeable future.

Reserves policy

The trustees are satisfied that the level of reserves is acceptable given the current and perceived ongoing financial obligations of the charity. The reserves policy of the charity is reviewed regularly.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that they have taken all necessary steps to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. External risk principally relating to the environment that the charity is operating in are managed by the trustees researching both potential beneficiaries and their partners abroad.

Plans for future periods

The charity will continue to focus its resources on the resettlement of at risk, targeted Afghan individuals and families.

Free From Fear CIO

Trustees' Annual Report *(continued)*

Period from 14 June 2022 to 31 October 2023

The trustees' annual report was approved on 27/11/24..... and signed on behalf of the board of trustees by:



Simon Myerson (Nov 27, 2024 09:39 GMT)

Mr D.S. Myerson KC
Trustee

Free From Fear CIO

Independent Examiner's Report to the Trustees of Free From Fear CIO

Period from 14 June 2022 to 31 October 2023

I report to the trustees on my examination of the financial statements of Free From Fear CIO ('the charity') for the period ended 31 October 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Bland FCA
Independent Examiner

41 Greek Street
Stockport
Cheshire
SK3 8AX

27 Nov 23

Free From Fear CIO

Statement of Financial Activities

Period from 14 June 2022 to 31 October 2023

		Period from 14 Jun 22 to 31 Oct 23		
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	323,509	3,469	326,978
Total income		<u>323,509</u>	<u>3,469</u>	<u>326,978</u>
Expenditure				
Expenditure on charitable activities	5,6	107,831	3,469	111,300
Other expenditure	8	19	–	19
Total expenditure		<u>107,850</u>	<u>3,469</u>	<u>111,319</u>
Net income and net movement in funds		<u>215,659</u>	<u>–</u>	<u>215,659</u>
Reconciliation of funds				
Total funds brought forward		–	–	–
Total funds carried forward		<u>215,659</u>	<u>–</u>	<u>215,659</u>


The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Free From Fear CIO
Statement of Financial Position
31 October 2023

	Note	31 Oct 23 £
Current assets		
Debtors		
Cash at bank and in hand	13	5,965
		<u>213,048</u>
		219,013
 Creditors: amounts falling due within one year		
	14	<u>3,354</u>
Net current assets		215,659
Total assets less current liabilities		215,659
Net assets		<u>215,659</u>
 Funds of the charity		
Unrestricted funds		<u>215,659</u>
Total charity funds	16	<u>215,659</u>

These financial statements were approved by the board of trustees and authorised for issue on 27/11/24....., and are signed on behalf of the board by:


Simon Myerson (Nov 27, 2024 09:39 GMT)
 Mr D.S. Myerson KC
 Trustee

The notes on pages 8 to 13 form part of these financial statements.

Free From Fear CIO

Notes to the Financial Statements

Period from 14 June 2022 to 31 October 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/O 3D Solicitors Limited, The Belmont, 89 Middleton Road, Crumpsall, Manchester, M8 4JY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Period from 14 June 2022 to 31 October 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Period from 14 June 2022 to 31 October 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Period from 14 June 2022 to 31 October 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	56,235	3,469	59,704
Manchester Jewish Philanthropic	267,274	–	267,274
	<u>323,509</u>	<u>3,469</u>	<u>326,978</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	57,505	3,469	60,974
Support costs	50,326	–	50,326
	<u>107,831</u>	<u>3,469</u>	<u>111,300</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £
Direct costs	60,974	47,626	108,600
Governance costs	–	2,700	2,700
	<u>60,974</u>	<u>50,326</u>	<u>111,300</u>

7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £
Staff costs	40,788	40,788
Communications and IT	1,889	1,889
General office	339	339
Finance costs	1,979	1,979
Governance costs	2,700	2,700
Insurance	292	292
Professional fees	176	176
Commission charges	2,162	2,162
	<u>50,325</u>	<u>50,325</u>

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Period from 14 June 2022 to 31 October 2023

8. Other expenditure	Unrestricted Funds	Total Funds 2023
	£	£
Interest on taxation	19	19
9. Net income		
Net income is stated after charging/(crediting):		
		31 Oct 23
		£
Foreign exchange differences		1,251
10. Independent examination fees		
		Period from 14 Jun 22 to 31 Oct 23
		£
Fees payable to the independent examiner for: Independent examination of the financial statements		1,080
11. Staff costs		
The total staff costs and employee benefits for the reporting period are analysed as follows:		
		Period from 14 Jun 22 to 31 Oct 23
		£
Wages and salaries		40,340
Employer contributions to pension plans		448
		40,788
The average head count of employees during the period was 2.		
No employee received employee benefits of more than £60,000 during the year (2022: Nil).		
12. Trustee remuneration and expenses		
No trustees received any remuneration, benefits or expenses from employment with the charity or a related entity during the period.		
13. Debtors		
		31 Oct 23
		£
Other debtors		5,965

Free From Fear CIO

Notes to the Financial Statements *(continued)*

Period from 14 June 2022 to 31 October 2023

14. Creditors: amounts falling due within one year

	31 Oct 23
	£
Accruals and deferred income	2,700
Other creditors	654
	<u>3,354</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £448.

16. Analysis of charitable funds

Unrestricted funds

	At 14 June 2022	Income £	Expenditure £	At 31 October 2023
General funds	£ -	<u>323,509</u>	<u>(107,850)</u>	<u>215,659</u>

Restricted funds

	At 14 June 2022	Income £	Expenditure £	At 31 October 2023
Restricted Funds - Afghan relief project	£ -	<u>3,469</u>	<u>(3,469)</u>	<u>£ -</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	219,013	219,013
Creditors less than 1 year	<u>(3,354)</u>	<u>(3,354)</u>
Net assets	<u>215,659</u>	<u>215,659</u>

Free From Fear CIO

Management Information

Period from 14 June 2022 to 31 October 2023

The following pages do not form part of the financial statements.

Free From Fear CIO

Detailed Statement of Financial Activities

Period from 14 June 2022 to 31 October 2023

	Period from 14 Jun 22 to 31 Oct 23 £
Income and endowments	
Donations and legacies	
Donations	326,978
	<u> </u>
Total income	<u>326,978</u>
Expenditure	
Expenditure on charitable activities	
Wages and salaries	40,340
Pension costs	448
Insurance	292
Legal and professional fees	2,876
Telephone	69
Other office costs	14
Foreign exchange gain/loss	1,251
Advertising and marketing	208
Computer and IT costs	1,820
Other expenses	118
Bank charges	728
Commissions	2,162
Afghan Relief Project	60,974
	<u>111,300</u>
Other expenditure	
Interest on taxation	19
	<u> </u>
Total expenditure	<u>111,319</u>
Net income	<u>215,659</u>

Free From Fear CIO

Notes to the Detailed Statement of Financial Activities

Period from 14 June 2022 to 31 October 2023

	Period from 14 Jun 22 to 31 Oct 23 £
Expenditure on charitable activities	
Direct costs	
<i>Activities undertaken directly</i>	
Afghan Relief Project	60,974
Support costs	
Wages/salaries	40,340
Pension costs	448
Insurance	292
Legal and professional fees	176
Telephone and communication	69
Printing, postage and stationery	14
Foreign exchange gain/loss	1,251
Advertising and marketing costs	208
Computer and IT costs	1,820
Other expenses	118
Bank charges	728
Commission charge	2,162
	<u>47,626</u>
Governance costs	
Accountancy fees	2,700
	<u>111,300</u>