

Company number: 11136659
Charity number: 1179608

Safe Passage International

Report and financial statements

For the year ended 31 December 2020

Safe Passage International

Trustees' Annual Report

For the year ended 31 December 2020

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Trustees' Annual Report

The trustees present their report and the audited financial statements for the year ended 31 December 2020. Reference and administrative information set out on pages 16-17 form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Mission, Vision & Values

Our Vision

Our vision is for every person seeking asylum to be able to access a safe and legal passage to a place where they can lead a full and dignified life.

Our Mission

We are a strategic organisation with a legal focus. We champion refugee rights to legal safe passage (protection and a dignified life) through strategic legal work, advocacy, capacity building and community organising.

Intended Impact

Our intended impact is to contribute to systemic improvements in European refugee policy at both nation state and EU level; ensuring that safe, legal routes to sanctuary exist for all people seeking asylum.

Our Values

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

Public Benefits of Our Activities

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

Our direct support, and assistance ensures children can access basic services such as accommodation and social services and our arrivals work supports families to access legal

support for their asylum claim and other statutory support that enables them to rebuild their lives.

Our broader campaigns work focuses on achieving systemic improvements to policies and practices that impede the rights of refugees. Overall, our aim is to increase public support for safe routes that more refugees can access to seek protection, as an alternative to the terrible journeys many must take. We aim to work with refugees, not for them in the creation of campaigns, our objectives, and our activities.

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

Our work in 2020

Our Year in Numbers

- 467+ people received legal support.
- 153 children and adults represented in their legal case.
- 84 reunions assisted.
- 85% success rate at initial decision
- 235 partners trained through 9 national and international trainings.
- 48,000+ supporter emails sent to Members of Parliament.
- 330,000 signatures to one petition.
- 3 votes won in the UK Parliament in support of safe routes.
- 85 pieces of press coverage.

Responding to the Pandemic

In 2020 the COVID-19 Pandemic had a major impact on virtually every aspect of our work and lives. Like everyone, refugees in Europe were deeply affected, however they were also particularly vulnerable as a result of the precarious situations they live in: the lack of basic sanitation and overcrowding in many camps, lack of access to medical assistance, and the undocumented or irregular status of many children and people on the move exacerbated the potential of the virus to spread quickly within refugee communities, whilst national shut-downs had knock-on implications of the ability of refugees to access food and other basic needs in Northern France and legal rights and support across Greece and France where we work.

As of August 2020, 30,200 refugees and asylum seekers were trapped on the Greek islands, 12% of whom were unaccompanied children and over 25,000 residing in overcrowded reception centres. Whilst in Northern France some 2,000 refugees including between 200-300 unaccompanied children were residing in the Calais and Grande-Synthe area.

National lockdown measures designed to reduce the spread of COVID-19 made it impossible to claim asylum and family reunion in Greece and several other European countries for number of

weeks. As a result, many unaccompanied children and separated families were waiting even longer to be reunited in unsafe overcrowded camps and accommodation, with a high risk that some children might lose faith in the legal process and abscond or become ineligible due to a result of turning 18 before their legal claim could be registered.

In response, Safe Passage coordinated a network of actors on the ground in Greece to assist some of the most vulnerable unaccompanied children to access their basic rights. We also worked together to highlight the issues faced by unaccompanied children with the UK, French, and Greek authorities both behind the scenes and in the UK and international press to ensure children and families continued to be reunited during the Pandemic. As a result, the UK Government worked with other European countries to re-start transfers and put on a special charter flight from Greece to the UK to reunite 47 vulnerable children and families who had been accepted under family reunion rules.

The Impact of COVID-19 - Rassul and Junaid's story

Rassul and Junaid are two brothers, aged 10 and 12 years old, who left Afghanistan unaccompanied in 2020. Their aim was to reach safety with their aunt in the UK after fleeing persecution.

The young brothers arrived in Paris, were quickly abandoned by the smugglers who had brought them there and were left street homeless and without food or any contacts.

Finally, the boys got in touch with their aunt who contacted Safe Passage to ask for help to prevent her two nephews taking another dangerous journey. Safe Passage's team in France eventually tracked down the brothers and brought them to Paris Social Services to get age-assessed and placed with a foster family to look after them.

Safe Passage started the family reunion process with the children's legal guardian and prepared the Take Charge Request to submit to the French authorities. However, Covid-19 meant that Rassul and Junaid were not able to send their family reunion request to the UK for several months and they started to become very anxious about their future and when they would be with their family again.

Safe Passage worked hard to emphasize the vulnerability of Rassul and Junaid and finally the authorities accepted their family reunion request.

Improving family reunion for refugees in Europe

As well as responding and adapting to the immediate impact of the Pandemic, our dedicated teams in the UK, France and Greece continued to support unaccompanied children and families to reunite safely with their families in Britain.

Our legal teams provided high quality direct representation to 19 families and 93 unaccompanied child cases in 2020 and general legal advice and support on a further 116 cases. We referred 44 cases out to Judicial Review to challenge unlawful decisions.

Through our legal work, we also identified key issues with the Home Office's policy on family reunion, that we believe to be unlawfully preventing children from reuniting with family. On this basis, we sought to challenge the UK's policy and were granted permission in the High Court for a Judicial Review to be heard in 2021. The case was heard in 2021 and the Courts found that the

policy was unlawful in some key respects, and importantly the policy was further revised following the start of the JR procedure which led to benefits for SPI's beneficiaries.

Also, in 2020 Safe Passage continued to break new ground in its work assisting children and families in Greece to reunite with their loved ones in France.

"We couldn't have done this without you – thank you so much for all your support. It brings me so much happiness to know that my sister will finally be reunited with me and my family, and we will be safe and together in the UK."

- sister of *Zainab (16yrs) who had been living unaccompanied in a camp in Cyprus before being granted permission to reunite with her sister in the UK with the support of Safe Passage.

Prior to Safe Passage's intervention, data showed a 74% rejection rate for family reunion applications to France under Dublin III, and just 8 cases accepted in 2019. By working cross-border through Safe Passage legal teams and developing new partnerships with actors within camps in Greece, Safe Passage assisted 17 cases of unaccompanied children and families to access family reunion in our first full year of this work.

We also launched 2 legal challenges in France with the aim of ensuring legal obligations under the EU family reunion rules were properly applied, to improve access to this safe route for all.

Building Capacity for Change

Key to our theory of change is to increase capacity overall within the system to effectively support people to access family reunion. One of the ways we contribute to this is through delivering training and support to legal practitioners and other actors.

In 2020 our legal teams:

- Trained 235 legal practitioners and child protection actors on the family reunion rules.
- Provided legal advice to external legal partners on 113 complex cases where the expertise of Safe Passage lawyers was needed.

Our campaigns team:

- Delivered 8 trainings for Young Leaders group of young refugees, on campaigning and advocacy skills, with the support of valued partners.
- Trained over 200 local campaigners to champion safe passage for refugees.

Safe Passage teams in Greece and France also work closely to support unaccompanied children and families with additional immediate protection needs before assisting their legal case. This includes supporting homeless children to access accommodation and medical support, including COVID-19 testing during the pandemic. We also assist with age-assessment and asylum

registration, which are two necessary steps in order to access other safe pathways such as family reunion.

60% of our beneficiaries in France are sleeping rough when we first make contact. Safe Passage's dedicated team works to ensure these children and families have access to the protection system including accommodation as a first priority, before assisting their family reunion claim.

In September, a devastating fire ripped through the Moria refugee camp on the Greek island of Lesbos destroying the camp and leaving over 13,000 people including hundreds of unaccompanied children without a place to sleep, many having lost everything once again. Some of Safe Passage's clients were affected by the fire and Safe Passage teams in Greece, France and the UK worked together to ensure they were safely accommodated and supported, and their legal cases were expedited.

Safe Passage's arrivals programme works with families before and after reunion to ensure they have a safe passage to protection here in the UK and can access the support they need once arrived. In 2020 we worked closely with 42 families to prepare them for when the child arrives and to tailor an arrival plan for the child and the family. We were also on hand to support when a child arrives in the UK and coordinate with the family and child, so they know what to expect on landing and make the transition smooth. Through this work we supported 63 children and adults to find a lawyer to represent them in their asylum claim on arrival in the UK.

Fire in the Moria Camp – Ahmed's story

Ahmed is a young unaccompanied refugee whom Safe Passage met and assisted whilst he was a resident of the 'Moria' refugee camp on Lesbos. Ahmed was accepted for family reunion to the UK in May, but 4 months later he was still waiting for the Greek and British governments to arrange his transfer, during which time he turned 18.

Our caseworker spoke with Ahmed on the phone the night after the Moria fire; *"I have never heard him so upset and worried, he said that even the war in Syria was better than the situation in Moria. He has been sleeping in a tent with six people and in the middle of the night he heard noise and realised there was a fire. Terrified, he ran from the tent, grabbing his phone but leaving everything else. The olive grove where the tent was pitched was completely destroyed. He lost everything including all his documents. He was desperate and kept asking when he can go to his uncle. He had no idea where to go to food or where to sleep, and he could not get in touch with his friends to check they are OK. Despite everything, he says he is lucky because he had his application accepted but all his friends have no hope of getting out of Moria."*

Safe Passage intervened, writing to the Home Office, and supporting Ahmed to tell his story in The Guardian. Following this, Ahmed received an immediate date for his transfer and was successfully reunited with his uncle in the UK after nearly a year of hardship. He is settling in well and has said that his life feels full of meaning again.

Championing New Routes to Sanctuary

In 2020 we also fought hard to prevent the closure of the family reunion route from Europe for thousands of children and families.

Following the announcement by the UK Government that it would be removing legal protections for refugee family reunion following Britain's departure from the EU, Safe Passage led the campaign to prevent the closure of this safe route.

We advocated directly with the UK and EU Governments as well as the European Commission and European Parliament during the Brexit negotiations in support of a strong agreement to replace the Dublin III regulation after the end of the Brexit transition period, supporting interventions by MPs and MEPs in the UK, French, and European Parliament.

Safe Passage also provided oral evidence to the House of Lords EU Committee and the Home Affairs Select Committee's Inquiry hearing on the Channel Crossings, highlighting the impact of the loss of the EU Dublin III route of refugees seeking family reunion in the UK and advocating for more safe and legal routes for unaccompanied children and vulnerable adults to avoid dangerous journeys.

Mid-way through the year, we learnt that negotiations on a future agreement for family reunion were unlikely to succeed before the deadline. As a result, we looked at other avenues to protect the family reunion route within UK domestic law. Safe Passage supported an amendment to the Immigration (Social Security) Act by a cross-Party group in Parliament led by Lord Alf Dubs, and supported by 38 refugee and children's charities, to enshrine protections for safe routes for unaccompanied children from Europe in law.

Our dedicated volunteer Campaigns Team made up of 200 campaigners from 40+ local refugee support groups, campaigns and institutions across the UK met with local MPs, Ministers and Peers and organised a rally of over 350 people in Parliament square covered by Channel 4 news and secured coverage for the campaign in local and national news outlets across the country.

Young People Taking the Lead

At Safe Passage we are striving to ensure our campaigning is run in solidarity with not on behalf of refugees. We recognise we have work to do, and our Young Leaders programme is just one of the ways we aim to do this. The programme was founded to create space for former clients of Safe Passage and other young people with experiences of asylum and the challenges of accessing safe routes to learn together, develop their campaigning skills and opportunities and help shape the campaigns and work we do.

In 2020 the programme went from strength to strength, with the group taking a leading role in the design and delivery of the Parliamentary campaign on family reunion:

- Safe Passage Young Leaders produced a video that was sent to all members of the House of Lords.
- Young leaders wrote to every Peer to ask them to stand with young refugees in protecting the right to family reunion.
- Young leaders led media interventions on national broadcast, radio, and newspapers, including interviews on sky news, The Guardian newspaper, The Metro and The Times.

Safe Passage campaigners also organised a letter signed by over 250 faith leaders to the Prime Minister on the plight of unaccompanied children on the Greek islands covered in the Daily Mail

newspaper. The campaign led to Parliament voting in favour of the amendment 3 times, demonstrating the strength of support for safe routes. Whilst ultimately the amendment was not successful, the campaign resulted in the Government conducting a review safe and legal routes for refugees seeking asylum in the UK and to publicly consult on the future of family reunion from Europe.

The Impact of Brexit – every last child

Following the loss of the vote in Parliament, and with no agreement with the EU on family reunion on the table, in the final days of 2020 we were fully focused on ensuring no child was left behind by the closure of the Dublin III family reunion route to the UK.

In Greece, the inter-Governmental database used to process family reunion cases collapsed and was out of service for several days, risking a situation where unaccompanied children would be locked-out of the family reunion process. Our team in Greece successfully advocated with Government actors and a parallel system for priority registration of family reunion claims to the UK was set up, with the UK informed of all cases. In total, 251 family reunion requests for unaccompanied children were successfully made from Greece in the last quarter of 2020.

In France, as a result of our advocacy the 'Defender of Rights' in France advocated directly with the Ministry of Interior on the risks to children posed by the closure of the family reunion route to the UK. In the North of France, the Safe Passage team introduced 12 additional cases of unaccompanied children in December alone, thanks to the incredible collaboration of NGOs including Refugee Youth Service, Legal Shelter, Utopia and Choose Love.

Delays in appointing legal guardians in France led Safe Passage to urgently intervene in the Courts to ensure children had access to family reunion before the end date. The hearing took place on the 24th of December – just 6 days before the closure of the route -- and the judge ordered the French authorities to register the asylum claim of the unaccompanied minors and to transfer their take-charge request to the UK.

In some cases, Safe Passage supported children to apply for family reunion just one day before the Brexit deadline thanks to hard work and close collaboration with partner organisations in the Calais area.

Diversity, Representation and Inclusion

As an organisation that works with refugees and people seeking asylum, we have a deep responsibility to challenge the many forms of racism and discrimination that affect them so seriously, as well as our staff volunteers and stakeholders. This is an active process, and we know there is much more work for us to do to as an organisation to challenge institutional racism both within and outside our organisation, and to make ourselves and our sector far more representative of the diversity and experiences of those we stand alongside and assist. In 2020 we welcomed two new trustees with lived experience to our Board, Safe Passage Young

Leaders advised on our recruitment panels and in the design and delivery of our campaigns and a staff working group including the CEO and staff from across our country locations was formed to drive forward improvements on this agenda within the organisation. In 2021 we are continuing the work to improve representation within our organisation and leadership and start to embed an anti-racist approach across our programmes, campaigns and operations. Key to this will be the development of our next 3-year strategy, due to be completed in 2021.

Looking ahead to 2021

In 2021 our top priority is to support as many children as possible to continue to reunite with family following the loss of the Dublin III family reunion route from Europe as well as the Dubs scheme. And we will be drawing on the evidence from our legal work and that of our partners across Europe to highlight the impact it has had on children and the dangerous journeys they may now be forced to take, with a view to building support for a change in approach.

We will continue to work to improve and widen access to the family reunion route across the EU, breaking new ground to open otherwise closed or inaccessible routes for children and families and share learnings and expertise to build capacity within the sector. And we will campaign to prevent regressive and divisive policy changes that would see the rights and dignity of refugees restricted or threatened, and more dangerous journeys attempted in the UK and Europe.

Within Safe Passage we are committed to continuing to build an independent and sustainable organisation, responding effectively to the multiple challenges posed by the Pandemic, and ensuring staff wellbeing is prioritised. In 2021 our Trustees and staff will also work on and agree a new 3-year strategy as we come to the end of our first 3 years as an independent organisation.

Fundraising Highlights

Safe Passage is hugely grateful to all those who donated and supported our work in 2020. Despite the challenges of 2020, Safe Passage International achieved its fundraising target for the year. Significant events included the Safe Passage Celebrity Auction which raised nearly £10,000 for our core work during Refugee Week and two Big Give match-funding campaigns that collectively raised over £58,000. We also underwent our first fundraising campaign during Ramadan, which provided funds and vital learnings for the future. In addition, Safe Passage launched a Judicial Review to challenge the Home Office in their application of the Dublin Regulations. To do so, supporters raised more than £30,000 through a legal Crowdfunder which gave us all the support we needed to proceed. Following the hearing in May 2021, the Court ruled that the Home Office's policy had indeed been unlawful in some crucial areas.

We were grateful to receive continued support from dedicated Trust and Foundations who recommitted to funding our work as quite a few multi-year grants came to an end in 2020. Additionally, in 2020 we welcomed support from new Trusts and Foundations who were funding our work for the first time. We are so grateful for all the generous support from all the Trusts that are with us on this journey. A full list of Trust funders can be found below.

Our Standards

Safe Passage International is registered with the UK Fundraising Regulator. We actively manage our fundraising activities to ensure we fully comply with the relevant codes of practice and statutory regulations. We generate funds from a wide range of mainly UK sources. This includes individual one-off donations, regular gifts, corporate donations, legacies, and trust and foundations funding, as well as Gift Aid. These funds are raised by staff and volunteers who fundraise in support of Safe Passage International. We communicate regularly with our supporters through newsletters and appeals via email and social media. We provide a comprehensive picture of our activities on our website at www.safepassage.org.uk as well as our social media channels: Twitter, Facebook, and Instagram. Our staff Fundraising Team of 2.5 FTE roles in 2020 is available to support donors and fundraisers via phone or email or, when restrictions allow, in person. Due to the COVID-19 pandemic, almost all activity was undertaken online in 2020.

We are committed to upholding the highest standards of fundraising and data protection, particularly in relation to our supporter data. We have secure systems including a dedicated database to prevent inappropriate access and protect individual privacy. We communicate with supporters on a regular basis, including fundraising and non-fundraising messages, if they have given consent for us to contact them. We keep a record of those people that have consented to be contacted on our database. All supporters are informed of Safe Passage's privacy policy, which was revised in line with GDPR. The policy is available on our website and in all ecommunications

we send. We received no complaints about our fundraising practices in 2020. If a complaint were to be received with regards to fundraising carried out by Safe Passage, it would be recorded and investigated as appropriate. Any serious complaint would be escalated to our Leadership Team and Trustees.

Third Parties

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

The whole Safe Passage team would like to thank every one of our supporters who contributed to keeping the organisation going at a time when everyone was experiencing hardship.

The Kindertransport legacy

Safe Passage is honoured to benefit from the support of many survivors of the Kindertansport and their families who lead campaigns for child refugees at a local and national level and supporting our work through generous donations.

In 2020 we would specifically like to thank the estates of Isle Thekla Boas and Marianne Kewan for generous legacy gifts left to support safe routes for today's refugee children. We also thank the family of Ben Abeles for their donation in memory of friend and campaigner for Safe Passage Ben, who was a child of the Kindertransport.

Finally, a big thank you to all the Trusts and Foundations that support our work, including:

- 38 Degrees
- A B Charitable Trust
- Allen & Overy Foundation
- Asylum, Migration and Integration Fund
- BBC Children in Need
- Clifford Chance Foundation London
- Comic Relief
- Community Justice Fund
- European Programme for Integration and Migration
- Help Refugees (Choose Love)
- Joseph Rowntree Charitable Trust
- Reta Lila Howard Foundation
- Shamaazi/My Ten Nights
- Sigrid Rausing Trust
- Sybil Shine Charitable Trust
- The Bromley Trust
- The Orp Foundation
- The Talent Fund
- Trust for London

Financial Review

Income and Expenditure

The year under review has been one in which the charity has continued to operate effectively, despite the impact of the COVID-19 pandemic. The charity has been able to improve its financial stability through the practice of careful financial management during the pandemic: fundraising performed above budget, costs were lower than budgeted due to the impact on activities of lockdown in each of our operational countries, and a mid-year reforecast and cashflow projection together with regular reviews has enabled the organization to come through 2020 successfully.

Total income for the year to 31 December 2020 amounted to £1,624,299 compared to £1,223,661 recorded for the year to 31 December 2019, a 33% increase. This reflects the efforts of the staff team despite the impact of the COVID-19 pandemic, and the strong and loyal support of our donors and volunteers during such a difficult year for so many.

Total expenditure for the year to 31 December 2020 amounted to £1,105,001 compared to £942,112 recorded for the year to 31 December 2019. This represented an overall increase of 17%. This reflects the drive by the staff team to manage costs during the pandemic, whilst maintaining the quality of programme delivery.

The surplus of £84,954 on restricted funds has resulted in a restricted fund level of £153,443 at 31 December 2020. Unrestricted funds increased by £434,344, a positive outcome given the challenges of the year under review. The Charity recorded a surplus net income position of £519,298, this reflects the need in 2020 to balance the uncertainties of the Pandemic and its ongoing impact on our finances, as well as having designated funds available to respond to emerging crises in refugee assistance, in what is a highly changeable context.

Reserves Policy

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

A detailed review was performed during 2020 to ensure the reserves policy is fit for the future given the charity's current and forecast level of activity. As a result of this significant review, the Trustees have agreed a policy that would ensure the safeguarding of charitable commitments and the funding of operational expenditure. This policy would also ensure adequate working capital and financial resilience for the charity. For us to meet the objectives of this policy, the Trustees agree that the charity should aim for free reserves of £390,000 (around four months' current expenditure), with the option for agreed temporary reductions or redeployments of surpluses if agreed by the Board. General reserves in the balance sheet at the year-ended 31 December 2020 stand at £647,404 (31 December 2019 they stood at £213,060) including fixed assets. The Trustees will be assessing how to use our surplus reserves in a way that provides long term sustainable growth for the charity over the next three-year strategy (2022-2025).

Risk Management

The Trustees have assessed the major risks to which Safe Passage is exposed and are satisfied that systems are in place to mitigate the charity's exposure.

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

quarterly by the Leadership Team. In addition, during the COVID-19 Pandemic, the Charity has maintained a specific COVID-19 Risk Register which is reviewed on the same basis.

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

In 2021 Safe Passage Trustees will undertake a risk appetite training session to further enhance our Governance procedures in relation to risk management.

Key risks identified for Safe Passage in 2020-2021 are the ongoing impact of the COVID-19 Pandemic on our beneficiaries, our staff and our finances, and the impact of the loss of the Dublin III legal family reunion route to the UK on our beneficiaries. We have put in place social distancing measures across the locations where we work and introduced temporary measures to deliver the majority of our functions and services remotely in order to minimise the risk of the pandemic for our staff and beneficiaries. We have invested resources in legal work and campaigning to address the loss of the Dublin III family reunion route to the UK, and are conducting a review of our strategy in 2021 that will address the change in the legal landscape and how the organisation will continue to adapt and innovate to meet the growing need for our work.

Our Structure

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

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

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

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

Appointment of trustees

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

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

All Trustees are required to undertake Disclosure and Barring Service (DBS) checks or equivalent criminal background checks in their country of residence. Safeguarding training is also provided for all Trustees on an annual basis. Trustees are also provided with an induction programme on appointment.

Remuneration Policy

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

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

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

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

We are committed to regularly monitoring and reviewing our pay structure to ensure that it aligns with current best practice in the charity sector and within our internal objectives.

Safe Passage International

Trustees' Annual Report

For the year ended 31 December 2020

References and Administrative Details

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

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

Rt. Revd Jonathan Clark*	Chair
Patricia Whaley	Treasurer
Andrew Purkis*	
Jason Rabinowitz	
Timothy Stevens	
Amirali Torabi*	
Marta Welander*	
Shu Shin Luh	
Ioannis Papageorgiou	
Francesca Klug*	
Lusine Manukyan*	
Naqeeb Saide*	

*Rt Revd Jonathan Clark stepped down as Chair on 4th March 2021. Andrew Purkis was appointed Chair on 4th March 2021. Francesca Klug, Lusine Manukyan and Naqeeb Saide were appointed Trustees on 4th March 2021. Amirali Torabi resigned as Trustee on 4th March 2021. Marta Welander stepped down from the role on 26th July 2021.

Key management personnel	Bethany Gardiner-Smith	Chief Executive
	Kath Qualtrough	HR, Operations, Finance, and Company Secretary
	Laura Griffiths	Safeguarding and Programmes
	Gunes Kalkan	Campaigns and Communications
	Jennine Walker	UK Legal
	Johnny Rebours	Fundraising
	Marie Charlotte Fabie	Safe Passage France
	Sandy Protogerou	Safe Passage Greece

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Trustees' Annual Report

For the year ended 31 December 2020

Bankers	Barclays Bank UK PLC 9 Portman Square London, SW1A 3AL
Solicitors	Russell Cooke 2 Putney Hill London, SW15 6AB
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House, 108-114 Golden Lane London, EC1Y 0TL

Statement of responsibilities of the trustees

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

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

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

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

In so far as the trustees are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 9 (2019: 7). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Safe Passage International

Trustees' annual report

For the year ended 31 December 2020

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 14th September 2021 and signed on their behalf by

Patricia Whaley
Treasurer

independent auditor's report

To the members of

Safe Passage International

Opinion

We have audited the financial statements of Safe Passage International (the 'parent charitable company') and its subsidiary/subsidiaries (the 'group') for the year ended 31 December 2020 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

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

Conclusions relating to going concern

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

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

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

independent auditor's report

To the members of

Safe Passage International

Other Information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

independent auditor's report

To the members of

Safe Passage International

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Capability of the audit in detecting irregularities

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

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

independent auditor's report

To the members of

Safe Passage International

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

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

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

independent auditor's report

To the members of

Safe Passage International

Use of our report

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

Noelia Serrano (Senior statutory auditor)

15 September 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

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

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

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

For the year ended 31 December 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Income from:							
Donations and legacies	2	1,108,234	472,386	1,580,620	747,233	471,629	1,218,861
Charitable activities							
Legal & Casework	3	3,000	-	3,000	4,800	-	4,800
Advocacy and Campaigns	3	-	40,679	40,679	-	-	-
Total income		1,111,234	513,065	1,624,299	752,033	471,629	1,223,661
Expenditure on:							
Raising funds	4	190,655	-	190,655	192,229	-	192,229
Charitable activities							
Legal & Casework	4	387,678	261,184	648,862	289,564	240,061	529,626
Advocacy & Campaigns	4	98,557	166,927	265,484	108,372	111,885	220,258
Other		-	-	-	-	-	-
Total expenditure		676,890	428,111	1,105,001	590,165	351,947	942,112
Net income for the year	5	434,344	84,954	519,298	161,867	119,682	281,549
Transfers between funds	18			-	51,193	(51,193)	-
Net income before other recognised gains and losses		434,344	84,954	519,298	213,060	68,489	281,549
Net movement in funds	18	434,344	84,954	519,298	213,060	68,489	281,549
Reconciliation of funds:							
Total funds brought forward		213,060	68,489	281,549	-	-	-
Total funds carried forward		647,404	153,443	800,847	213,060	68,489	281,549

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

Balance sheets

Company no. 11136659

As at 31 December 2020

	Note	The group 2020 £	2019 £	The charity 2020 £	2019 £
Fixed assets:					
Tangible assets	10	16,455	1,767	15,157	-
		16,455	1,767	15,157	-
Current assets:					
Debtors	13	164,359	39,826	163,839	39,660
Cash at bank and in hand		970,512	451,177	920,953	430,293
		1,134,871	491,003	1,084,792	469,953
Liabilities:					
Creditors: amounts falling due within one year	14	(350,479)	(211,221)	(322,366)	(195,360)
Net current assets		784,392	279,782	762,426	274,593
Total assets less current liabilities and total net assets		800,847	281,549	777,583	274,593
Funds:	18				
Restricted income funds		153,443	68,489	153,443	68,489
Unrestricted general funds		647,404	213,060	624,140	206,104
Total funds		800,847	281,549	777,583	274,593

Approved by the trustees on 14 September 2021 and signed on their behalf by

Patricia Whaley
Treasurer

Safe Passage International

Consolidated statement of cash flows

For the year ended 31 December 2020

	Note	2020 £	£	2019 £	£
Cash flows from operating activities					
Net income for the reporting period		519,298		281,549	
(as per the statement of financial activities)					
Depreciation charges		1,737		137	
(Increase) in debtors		(124,533)		(39,826)	
Increase in creditors		139,258		211,221	
Net cash provided by operating activities			535,760		453,081
Cash flows from investing activities:					
Purchase of fixed assets		(16,425)		(1,904)	
Net cash (used in) investing activities			(16,425)		(1,904)
Change in cash and cash equivalents in the year			519,335		451,177
year			451,177		-
Cash and cash equivalents at the end of the year			970,512		451,177
Analysis of cash and cash equivalents					
	At 1 January 2020 £	Cash flows £	Other non- cash changes £	At 31 December 2020 £	
Cash at bank and in hand	451,177	519,335	-	970,512	
Total cash and cash equivalents	451,177	519,335	-	970,512	

1 Accounting policies

a) Statutory information

Safe Passage International is a charitable company limited by guarantee and is incorporated in England. The registered office address is PO Box 76418, London, E1W 9RL.

b) Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

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

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

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

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The risk management section of the trustees' annual report outlines the impact of the Covid-19 pandemic on the charity and reasons why this does not lead to material uncertainties around going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments.

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

1 Accounting policies (continued)

e) Income

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

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

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

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

f) Interest receivable

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

g) Fund accounting

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

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

h) Expenditure and irrecoverable VAT

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

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

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

i) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

j) Allocation of support costs

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

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

	Raising funds	20%
□	Legal and Casework	55%
□	Advocacy & Campaigns	25%

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

k) Operating leases

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

l) Tangible fixed assets

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

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

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

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

m) Cash at bank and in hand

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

n) Creditors and provisions

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

o) Pensions

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

2 Income from donations and legacies

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Gifts	961,259	472,386	1,433,645	495,210	443,384	938,593
Demerger income from Safe Passage Citizens UK	-	-	-	122,023	28,245	150,268
Legacies	146,975	-	146,975	130,000	-	130,000
	1,108,234	472,386	1,580,620	747,233	471,629	1,218,861

3 Income from charitable activities

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Children & Families Across Borders	3,000	-	3,000	4,800	-	4,800
Sub-total for Legal & Casework	3,000	-	3,000	4,800	-	4,800
Advocacy & Campaigns		40,679	40,679	-	-	-
Sub-total for Advocacy & Campaigns	-	40,679	40,679	-	-	-
Total income from charitable activities	3,000	40,679	43,679	4,800	-	4,800

4a Analysis of expenditure (current year)

	Charitable activities					2020	2019
	Raising funds	Legal & Casework	Advocacy & Campaigns	Governance costs	Support costs	Total	Total
	£	£	£	£	£	£	£
						-	
Staff costs (Note 6)	78,725	355,764	166,927	59,559	146,845	807,820	620,089
Belgium Operations	-	-	-	-	-	-	22,554
France Operations	-	20,172	-	-	-	20,172	17,063
Greece Operations	-	78,082	-	-	-	78,082	101,144
UK Legal & Arrivals	-	9,908	-	-	-	9,908	17,243
Governance costs	-	-	-	10,535	-	10,535	11,405
Other UK expenditure	44,680	-	14,495	-	119,309	178,484	152,614
	123,405	463,926	181,422	70,094	266,154	1,105,001	942,112
Support costs	53,231	146,385	66,538	-	(266,154)	-	-
Governance costs	14,019	38,551	17,524	(70,094)	-	-	-
Total expenditure 2020	190,655	648,862	265,484	-	-	1,105,001	
Total expenditure 2019	192,229	529,626	220,258	-	-		942,112

4b Analysis of expenditure (prior year)

	Charitable activities					
	Raising funds £	Legal & Casework £	Advocacy & Campaigns £	Governance costs £	Support costs £	2019 Total £
Staff costs (Note 6)	119,007	254,584	119,584	65,050	61,864	620,089
Belgium Operations	-	-	22,554	-	-	22,554
France Operations	-	17,063	-	-	-	17,063
Greece Operations	-	101,144	-	-	-	101,144
UK Legal & Arrivals	-	17,243	-	-	-	17,243
Governance costs	-	-	-	11,405	-	11,405
Other UK expenditure	22,461	-	14,669	-	115,484	152,614
	141,468	390,034	156,807	76,455	177,348	942,112
Support costs	35,470	97,541	44,337	-	(177,348)	-
Governance costs	15,291	42,050	19,114	(76,455)	-	-
Total expenditure 2019	192,229	529,626	220,258	-	-	942,112

5 Net income for the year

This is stated after charging / (crediting):

	2020 £	2019 £
Depreciation	1,737	137
Operating lease rentals:		
Property	54,200	-
Other	5,275	3,474
Auditor's remuneration (excluding VAT):		
Audit	8,750	8,600
Other services	4,632	1,461
Foreign exchange losses	4,655	3,848

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

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	694,396	526,363
Social security costs	75,421	55,491
Employer's contribution to defined contribution pension schemes	38,003	38,235
	807,820	620,089

No employee earned more than £60,000 during the year (2019: none).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel in the UK were £277,911 (2019: £211,612).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £212.55 incurred by 1 member relating to attendance at meetings of the trustees (2019: £362.70).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 20, FTE 19 (2019: headcount 24, FTE 22).

8 Related party transactions

Transactions between the charity and its two subsidiaries in Greece and France are disclosed in note 11. There are no other related party transactions to disclose for 2020 (2019: none).

Donations from trustees in 2020 totalled £1,250 (2019: nil). There were no other donations from related parties outside the normal course of business and there were no restricted donations from related parties.

9 Taxation

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

10 Tangible fixed assets

The group	France Computer Equipment £	UK Computer Equipment £	UK Fixtures & Fittings £	Total £
Cost				
At the start of the year	1,904	-	-	1,904
Additions in year	-	1,286	15,139	16,425
Disposals in year	-	-	-	-
At the end of the year	1,904	1,286	15,139	18,329
Depreciation				
At the start of the year	137	-	-	137
Charge for the year	469	322	946	1,737
Eliminated on disposal	-	-	-	-
At the end of the year	606	322	946	1,874
Net book value				
At the end of the year	1,298	964	14,193	16,455
At the start of the year	1,767	-	-	1,767

All of the above assets are used for charitable purposes. The France Computer equipment assets are excluded from the charity only fixed assets.

11a Subsidiary undertaking (France)

The charity controls and fully funds, a social enterprise Safe Passage International registered in France. The company number is 844 544 890 00016, NAF: 8899A. The registered office address is 152, rue Léon Maurice Nordmann, 75013 Paris.

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

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

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

	2020 £	2019 £
Turnover	-	-
Contribution from parent undertaking	161,496	145,389
Cost of sales	(146,192)	(124,117)
Gross profit	15,304	21,272
Administrative expenses	(9,850)	(14,316)
Profit	5,454	6,956
Retained earnings		
Total retained earnings brought forward	6,956	-
Profit	5,454	6,956
Total retained earnings carried forward	12,410	6,956
The aggregate of the assets, liabilities and reserves was:		
Assets	28,313	22,817
Liabilities	(15,903)	(15,861)
Reserves	12,410	6,956

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

Safe Passage International (France) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2020.

11b Subsidiary undertaking (Greece)

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

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

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

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

	2020 £
Turnover	-
Contribution from parent undertaking	71,201
Cost of sales	(50,280)
Gross profit	20,921
Administrative expenses	(10,068)
Profit	10,853
Retained earnings	
Total retained earnings brought forward	-
Profit	10,853
Total retained earnings carried forward	10,853
The aggregate of the assets, liabilities and reserves was:	
Assets	23,063
Liabilities	(12,210)
Reserves	10,853

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

Safe Passage International (Greece) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2020.

12 Parent charity

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

	2020 £	2019 £
Gross income	1,624,299	1,223,661
Surplus for the year	504,603	274,593

13 Debtors

	The group		The charity	
	2020	2019	2020	2019
	£		£	
Trade debtors	3,790	6,277	3,790	6,277
Other debtors	15,831	7,296	15,457	7,131
Amounts due from Citizens UK	-	26,253	-	26,253
Prepayments	15,122	-	14,976	-
Accrued income	129,616	-	129,616	-
	164,359	39,826	163,839	39,661

14 Creditors: amounts falling due within one year

	The group		The charity	
	2020	2019	2020	2019
	£	£	£	£
Trade creditors	34,716	38,468	29,306	22,607
Taxation and social security	36,465	15,144	14,444	15,144
Pension Fund	4,759	-	4,759	-
Amounts due to Citizens UK	-	54,841	-	54,841
Accruals	22,493	14,810	21,811	14,810
Deferred income (note 15)	252,046	87,958	252,046	87,958
	350,479	211,221	322,366	195,360

15 Deferred income

Deferred income comprises grant funds that have been received in the financial year where the respective grant agreement specifies that some of these grant funds are to cover activities that will take place after the financial year end.

	The group		The charity	
	2020	2019	2020	2019
	£	£	£	£
Opening Balance	87,958	-	87,958	-
Balance on demerger 28th February 2019	-	130,489	-	130,489
Amount released to income in the year	(87,958)	(130,489)	(87,958)	(130,489)
Amount deferred in the year	252,046	87,958	252,046	87,958
Balance at the end of the year	252,046	87,958	252,046	87,958

16 Pension scheme

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

For the year ended 31 December 2020

17a Analysis of group net assets between funds (current year)

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	16,455	-	-	16,455
Net current assets	630,949	-	153,443	784,392
Net assets at 31 December 2020	647,404	-	153,443	800,847

17b Analysis of group net assets between funds (prior year)

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,767	-	-	1,767
Net current assets	211,293	-	68,489	279,782
Net assets at 31 December 2019	213,060	-	68,489	281,549

18a Movements in funds (current year)

	At January 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2020 £
Restricted funds:					
38 DEGREES	-	23,915	(23,915)	-	-
AB CHARITABLE TRUST	20,000	15,000	(35,000)	-	-
ASYLUM, MIGRATION AND INTEGRATION FUND	12,948	20,301	(6,585)	-	26,665
CHILDREN IN NEED	-	23,769	(23,769)	-	-
CLIFFORD CHANCE FOUNDATION	-	5,508	(5,508)	-	-
COMIC RELIEF	-	129,695	(83,529)	-	46,166
COMMUNITY JUSTICE FUND	-	10,400	(9,040)	-	1,360
CROWD JUSTICE	-	40,679	-	-	40,679
EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)	13,551	38,330	(41,079)	-	10,802
HELP REFUGEES (CHOOSE LOVE)	9,327	39,225	(36,522)	-	12,030
JOSEPH ROWNTREE CHARITABLE TRUST	-	7,425	(7,425)	-	-
MAJOR DONOR 1	12,663	51,630	(48,552)	-	15,741
MAJOR DONOR 2	-	10,000	(10,000)	-	-
RETA LILA HOWARD FOUNDATION	-	5,833	(5,833)	-	-
SIGRID RAUSING TRUST	-	58,333	(58,333)	-	-
TRUST FOR LONDON	-	33,021	(33,021)	-	-
Total restricted funds	68,489	513,065	(428,111)	-	153,443
Unrestricted funds:					
General funds	213,060	1,111,234	(676,890)	-	647,404
Total unrestricted funds	213,060	1,111,234	(676,890)	-	647,404
Total funds	281,549	1,624,299	(1,105,001)	-	800,847

The narrative to explain the purpose of each fund is given below.

18b Movements in funds (prior year)

	At 1 January 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2019 £
Restricted funds:					
38 DEGREES	-	29,893	(29,893)	-	-
AB CHARITABLE TRUST	-	20,000	-	-	20,000
ASYLUM, MIGRATION AND INTEGRATION FUND	-	12,948	-	-	12,948
CHILDREN IN NEED	-	23,396	(23,396)	-	-
COMIC RELIEF	-	62,500	(41,723)	(20,777)	-
CROWDFUNDER (UK LEGAL)	-	47,646	(47,646)	-	-
MAJOR DONOR 1	-	50,000	(37,337)	-	12,663
EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)	-	29,302	(16,006)	-	13,296
EPIM (MEAL)	-	7,065	(6,810)	-	255
FAMILIES TOGETHER PROGRAMME	-	14,130	(14,130)	-	-
HELP REFUGEES (CHOOSE LOVE)	-	18,130	(8,803)	-	9,327
INTERNATIONAL REFUGEE ASSISTANCE PROJECT	-	13,728	(10,650)	(3,077)	-
JOSEPH ROWNTREE CHARITABLE TRUST	-	24,733	(24,733)	-	-
SIGRID RAUSING TRUST	-	58,333	(58,333)	-	-
STRATEGIC LEGAL FUND	-	3,157	-	(3,157)	-
TRUST FOR LONDON	-	56,667	(32,485)	(24,182)	-
Total restricted funds	-	471,629	(351,947)	(51,193)	68,489
Unrestricted funds:					
General funds	-	752,033	(590,165)	51,193	213,060
Total unrestricted funds	-	752,033	(590,165)	51,193	213,060
Total funds	-	1,223,661	(942,112)	-	281,549

Purposes of restricted funds

38 DEGREES

Three year grant to cover the salaries and costs associated with SPI's Arrivals programme.

AB CHARITABLE TRUST

Fund restricted to UK activities.

ASYLUM, MIGRATION AND INTEGRATION FUND

Consortium funding towards pan European Communities and Legal work.

CHILDREN IN NEED

Three year grant for Arrivals work support in the UK.

CLIFFORD CHANCE FOUNDATION

Contributing to the SPI Greece Team.

COMIC RELIEF

Core funding from the Across Borders Fund for Safe Passage to support people on the move throughout Europe.

Purposes of restricted funds (continued)

COMMUNITY JUSTICE FUND

Funding for the UK Legal Team.

CROWD JUSTICE

Crowdfunding platform specifically designed for legal action. Safe Passage raised funds for a specific judicial review case that was successful.

EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)

Three grants: one grant spanning three financial years to develop a Pan-European capacity building programme including training and second tier advice; one grant to coordinate advocacy response to the Covid-19 pandemic and the effect on refugees and asylum seekers; one grant to enhance SPI's monitoring and evaluation framework.

HELP REFUGEES (CHOOSE LOVE)

Two grants to contribute to the salary and costs of a Legal Coordinator in Northern France and to the Advocacy Manager role in France.

JOSEPH ROWNTREE CHARITABLE TRUST

Contributing to the SPI Campaigns Team and regranting in 2020 for three years' funding.

MAJOR DONOR 1

Funding for a year to cover costs of lawyers developing the UK Legal Team.

MAJOR DONOR 2

A grant towards the My Ten Nights programme.

RETA LILA HOWARD FOUNDATION

A one year grant for the UK Arrivals Programme supporting families and children in their first few months in the UK.

SIGRID RAUSING TRUST

A grant restricted to SPI's core costs.

TRUST FOR LONDON

Two year grant funding for the Press and Public Affairs Manager and including a contribution to the Youth Advocacy Programme.

The charity had no designated funds in 2020 (2019: Nil).

19 Operating lease commitments payable as a lessee

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

	2020		2019	
	Property	Equipment	Property	Equipment
Less than one year	53,947	5,275	-	5,275
One to five years	156,786	1,919	-	7,194
	212,753	7,194	-	12,469

20 Legal status of the charity

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