

Company number: 11136659

Charity number: 1179608

Safe Passage International

Report and financial statements

For the year ended 31 December 2019

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Safe Passage International

Reference and administrative information

For the year ended 31 December 2019

Company number	11136659
Country of incorporation	United Kingdom
Charity number	1179608
Country of registration	England & Wales

Registered office and operational address PO Box 76418, London, 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:

Jonathan Clark (Chair)
Patricia Whaley (Treasurer)
Andrew Purkis
Jason Rabinowitz
Timothy Stevens
Amirali Torabi
Marta Welander
Marie De Somer

Marie De Somer stepped down from the Board on 19th August 2019. Shu Shin Luh and Ioannis Papageorgiou were appointed to the Board in 2020.

Key management personnel	Beth Gardiner-Smith Laura Griffiths Eleanor Harrison Andrew Hyams Helen Manley Jennine Walker Leanne Visser	Chief Executive Safeguarding and Programmes Interim CEO Campaigns and Communications Finance and Operations, Company Secretary UK Legal Fundraising
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Leanne Visser was replaced by Johnny Rebours, and Helen Manley was replaced by Kath Qualtrough in 2020.

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

TRUSTEES' ANNUAL REPORT

The trustees present their report and the audited financial statements for the year ended 31 December 2019. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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

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 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.

Reference and administrative information

For the year ended 31 December 2019

PUBLIC BENEFIT

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

By providing legal assistance to those seeking asylum we enable individuals to access their legal rights to protection and reunite with family across borders. 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 and advocacy work focuses on systemic improvements to policies and practices that impede the rights of refugees, and aims to increase public support generally for safe and legal routes for more refugees to access.

CORE OUTCOMES FOR 2019-22

In 2019 Safe Passage International agreed 4 Core Outcomes we wish to achieve over the next 3 years. These set out the changes we wish to achieve for the benefit of our beneficiaries and are underpinned by our Theory of Change and annual plan that sets out the annual objectives, activities and measures for success towards achieving our 3-year objectives.

1. New routes for sanctuary for those seeking asylum in Europe

- An increase in safe and legal routes within Europe for unaccompanied children seeking asylum
- An increase in safe and legal routes to Europe for unaccompanied children seeking asylum

2. Existing policy and legislation provides safe and open routes to sanctuary for those seeking asylum in Europe

- Increased awareness of child rights amongst frontline practitioners
- An improvement in the implementation of policies and laws relating to those seeking asylum

3. The welfare of individuals traveling to safety and upon arrival in their new home is improved

- Increased provision of support for individuals during legal process
- Increased support upon arrival

4. Displaced people have a greater say in decisions which affect them

- Increased participation of former young refugees in advocating for their rights
- Increased participation of refugees in decision-making processes

Reference and administrative information

For the year ended 31 December 2019

OUR ACTIVITIES

The charity's main activities and who it tries to help are described below. All its charitable activities are undertaken to further Safe Passage International's charitable purposes for the public benefit.

We provide expert legal advice and representation to children, vulnerable adults and separated families seeking family reunification.

In just five years, we have directly supported hundreds of refugees and opened up safe and legal routes to sanctuary for thousands of the world's most vulnerable children. To us, each person we work for matters.

By bringing more people to safety, amplifying their voices, and influencing policymakers, we are creating a fairer migration system in Europe.

ACHIEVEMENTS AND PERFORMANCE

THE SITUATION FOR REFUGEES IN 2019

In 2019, as the situation for refugees across Europe deteriorated, our work was more pressing than ever before.

- Greece now accounts for 60% of new refugee arrivals into Europe and, despite refugee arrivals into Europe decreasing this year, Greece saw a 106% increase since 2017. At the end of 2019, 1,200 unaccompanied children were living without secure accommodation in Greece and nearly 33,000 people were stranded on the Greek islands, the highest number in three years.
- In France, there was a 12% increase in unaccompanied children entering the care of social services in 2019 compared to 2017, and 'evacuations' of refugee settlements occurred on a near daily basis.
- As dinghies carrying refugees were turned away from Italian ports, hundreds of people continued to die at sea in Europe.
- The level of hostility towards refugees grew as far-right movements seeped into mainstream politics across the continent.
- The turbulent and uncertain political landscape created by Brexit posed inevitable challenges for our casework and advocacy work.

With our unique ability to move at pace to mobilise grassroots supporters, respond to emerging issues, and conduct high-level political advocacy, we continued to protect the rights of refugees and supported them to reach safety.

OUR YEAR IN NUMBERS

- 529 People supported through our work
- 269 Professionals trained
- 5 new routes worked on
- 28,703 active campaigns supporters
- 1,440 places for child refugees pledged by councils

1. NEW ROUTES TO SANCTUARY FOR THOSE SEEKING ASYLUM IN EUROPE

Direct Legal Assistance

In 2019 we supported 529 people through our legal work and worked on 5 new routes including some of the first cases from Greece to France. We provided direct legal representation to 50 unaccompanied children transferred to safety in 2020.

For the very first time, we reunited an unaccompanied child in France with his sister in Ireland. He had waited over a year in France for the reunification.

In another first for us, we supported a vulnerable adult to secure refugee status in France. Our team helped him to prepare for his interview with French authorities and provided much needed reassurance by accompanying him to his interview.

New Route to Safety: Greece to France.

At the heart of our work is a determination to identify and break open new routes to safety for refugees. This year we successfully supported cases of family reunion from Greece to France, some of the first of their kind. With field teams in both France and Greece, we were uniquely positioned to work on these cases.

French authorities rejected 79% of requests from Greece for unaccompanied children to join their families in 2018. During the same year, Belgium rejected 36% of Greek requests, the UK rejected 45%.

In response to the failure of French authorities to respond to Greek requests for review of cases, our teams in Greece and France worked together to support four young refugees in Greece who were trying desperately to reach their family in France. Each had waited between one to two years to reunite with either their brother, mother or father. Thanks to our team's hard work, three of the clients have since joined their family in France and one case is ongoing. Our work has challenged a broken system and shone a light on best practice and the areas governments must urgently address.

Brexit: Protecting Family Reunification

As the foremost organisation working on family reunification within Europe to the UK, our teams across Europe have been the driving force behind ensuring family reunion to the UK remains open following Brexit.

As the threat of a no-deal Brexit for family reunion increased in the summer, we put into practice a combined campaign and legal strategy to ensure the potential impacts for those we serve were mitigated. As part of this, we collaborated with Refugee Rights Europe and other organisations in France on the 'Left Out In The Cold' report. The report highlighted the very real dangers these children face every day, and the urgency with which clarity was needed on the provisions for family reunification after Brexit.

Although no-deal was avoided, in December the UK government decided to remove protections for family reunion contained in the EU Withdrawal Bill that we had won previously. In response, we activated hundreds of thousands of people to resist this move.

Reference and administrative information

For the year ended 31 December 2019

How Our Supporters Responded:

- 330,000 signed our petition
- 20,000 emails to MPs
- 500 joined our demonstration outside Parliament

Our pressure ensured the government reaffirmed their commitment to family reunion, and we won key concessions on eligibility. We will hold the Government to account on these commitments and ensure refugees' rights are protected beyond 2020.

Learning from History – 'Our Turn' Campaign

In 2019, the UK's resettlement schemes announced during the refugee 'crisis' in 2015, were coming to an end. Without action, there was a danger that there would be no refugee resettlement scheme to the UK.

Launched in 2018, the 'Our Turn' campaign urged the UK government to announce a new scheme open to those in Europe. It commemorated the 80th anniversary of the Kindertransport when Britain took 10,000 child refugees fleeing Nazi persecution and called for the UK government to do the same today. Since November 2018, over 40 of our grassroots campaign groups have taken the issue to their local councils, asking them to pledge to welcome child refugees if central government agrees to resettle them. Total places pledged by the end of 2019 was 1,440 for child refugees over 10 years, from Europe and conflict zones. These pledges are a powerful answer to Government arguments that capacity was not available to support more child refugees. In June 2019, 250 supporters and 8 MPs attended a rally outside parliament on this issue, which was featured on Channel 5 News.

The political deadlock over Brexit, and the risk of no-deal meant that many policy decisions were placed on hold by the Government in 2019. As a result, our aim of achieving a new commitment to relocate child refugees from Europe in 2019 was far more challenging to achieve.

In June 2019, Theresa May did announce a new, one-year 'Global Resettlement Scheme'. However, we continue to campaign to convince the government to take advantage of the 'Our Turn' pledges by extending the scheme to those in Europe.

2. EXISTING POLICY AND LEGISLATION PROVIDES SAFE AND OPEN ROUTES TO SANCTUARY

Legal Advice

Our support goes beyond direct legal representation. This year, we provided technical advice on cases to professionals, most commonly highly skilled immigration lawyers new to family reunification, social workers, support workers, or legal guardians of unaccompanied minors.

We have seen significant growth in demand for support this year, reflecting the clear need among many practitioners, and cementing our role as the 'go to' organisation for advice on this issue. We have advised professionals from across Europe, Pakistan, Cyprus, Iceland and Libya, providing up to 20 hours of legal advice on each case across many months.

"You cannot imagine how helpful you are!" Lawyer who received advice on DNA evidence.

"Thank you so, so much for all the time and effort you both expended in reuniting the two brothers. It truly would not have been possible without your support." British-based charity Support Worker

Reference and administrative information

For the year ended 31 December 2019

Building Capacity & Strengthening the Sector

Since we began in 2015, Safe Passage has become recognised as experts on this area of legal work. With this comes a need and a responsibility to share our knowledge and experience. Together with local and European partners, this year we provided a rich mix of expertise and a unique perspective on casework, litigation and campaigning.

Examples from the field 1: UK Professionals Train Greek Counterparts

Together with our long standing partners at Hammersmith and Fulham Council and Doughty Street Chambers, UK-based social workers and barristers travelled to Greece to deliver bespoke training to 25 of their Greek counterparts, sharing insights on the Dubs scheme and how to prepare children for arrival in the UK.

Example from the field 2: Responding to Partner Needs in France

As well as delivering complex technical legal training, we know that many professionals are new to family reunification and require introductory training. After working closely with grassroots partners in Northern France, our team delivered entry-level training on Dublin III family reunification, with a focus on increasing knowledge of referral processes and broader reunification legislation and protocols.

Challenging Delays in Family Reunions

In March 2019 we provided evidence for judicial review applications challenging the delays children were facing when trying to reunite with their family in the UK. The Home Office is required to make a decision on a case within two months of receiving the request from another country but was routinely missing this deadline. Safe Passage supported three children whose cases were heard by the Upper Tribunal. The legal work was led by the Migrants Law Project as solicitors and by barristers at Doughty Street Chambers.

These delays put children's lives and psychological wellbeing at risk. When they do not receive a decision within the timeframe they are told to expect, they lose faith in the system. Children are at risk of absconding to make the dangerous journey in the hands of smugglers on the backs of lorries, rather than safely and legally as is their right.

The court found that the failure to respond to France's request that the UK take charge of the children involved within the two-month deadline was unlawful. Because of the support we provided, children should now be able to travel to their families in the UK faster.

The Dubs Scheme & Local Activism

The Dubs scheme offers unaccompanied children without family in Europe the opportunity to resettle in the UK. When it became law in 2016, the government capped the number of places at 480 but several years after it was launched, there remained significant delays in children's transfer to the UK. Through positive engagement with local councils and the UK Home Office we identified over 25 places for children under the scheme.

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Challenging Systemic Failures

Our ground-breaking research with Praksis 'Caught in the Middle', detailed the systemic failures of EU member states to implement the family reunion process, with devastating consequences for unaccompanied children. Through our research and analysis of 80 Greek cases and the processes in 14 receiving states, a clear picture emerged of a system that continues to fail vulnerable children, often resulting in severe harm to their physical and mental health.

The research identified examples of best practice and recommendations that practitioners and decision makers can implement at a national and EU-level. We have published the findings on our website, presented the work to key organisations in the Greek asylum sector, and the research received extensive media coverage.

Our team identified three unaccompanied children whose cases were analysed in the research who are now receiving legal representation through our partners.

3. THE WELFARE OF INDIVIDUALS TRAVELLING TO SAFETY AND UPON ARRIVAL IN THEIR NEW HOME IS IMPROVED

Supporting Life Before Arrival

- 71 children received arrivals support
- 23% were under the age of 10
- 41% were under the age of 15

Once a child arrives in the UK, they and their family face enormous challenges, with child refugees in the UK among the most disadvantaged groups in our society. 70% of family members reported increased difficulties after reunification. For this reason, we have been investing more in family support work and added more support services to our Arrivals Programme.

We continued to support these children by helping them secure legal representation, access support services (i.e. to accommodation, health, education) and adjust to life in the UK and become independent, active members of their communities.

However, after evaluating where our intervention was most needed, for the first time, we are delivering pre-arrival support for our children and their families, outside of the legal process. This means, with our guidance, families can mitigate problems before they happen and children arriving have realistic expectations of what life is going to be like and they are therefore better able to navigate their first few months.

This year, we developed a more comprehensive arrivals programme - improving family relationships; helping children adjust to their new life and, critically, reducing the risk of family breakdown. Our work now includes more services that preempt support needs and prepare the family for the child's arrival. This support for our clients is ongoing, regardless of the time that has passed since their arrival.

100% of the young people we worked for had submitted an asylum claim within one month of arriving in the UK.

Reference and administrative information

For the year ended 31 December 2019

We can't support all refugees arriving in the UK. That's why this year we engaged with local authorities and the Home Office to press for more investment in the support package they receive. Through our campaigning efforts, local authorities now receive more funding to support refugee families.

One client we have supported took his GCSEs this year and obtained an A in Maths, Bs and Cs. They told us:

"[Safe Passage] gave me a new life and gave me everything. They opened doors for me. I was heard."

4. DISPLACED PEOPLE HAVE A GREATER SAY IN DECISIONS WHICH AFFECT THEM

Shifting the Media Narrative

In 2019 Safe Passage's work was featured in national and international media over 70 times, with coverage in outlets including the Guardian, Telegraph, Times, Mirror, Huffington Post, BBC, CNN, Channel 5 News, Big Issue, Jewish News, the Independent and Sky News. Safe Passage also featured regularly in local media across the country, including Glasgow, Brighton, Dorset, Leicester and London.

We have reached new audiences in strategic outlets, and often with stories told directly by young refugees. These articles are helping to shift the divisive narrative surrounding refugees in the UK and gain support for refugees from the wider public.

Young People from Refugee Backgrounds Taking the Lead

Safe Passage continued in 2019 to ensure those with lived experience are at the forefront of our campaigning. To take this to the next level, in October we launched the Young Leaders Programme, which will be actively shaped by young people from refugee backgrounds. Former Safe Passage clients and other young refugees will come together for workshops and sessions to build their skills and provide them with a platform for advocating on issues.

15 young refugees attended our first session in December, getting the project off to a strong start as we move into 2020 and beyond.

"Safe Passage has inspired me to be ambitious to do something positive in the future."

"My English is pretty good now, I want to become a civil engineer and make my family proud, so I'm studying really hard. I'm really happy to say I can finally call the UK my home."

Safe Passage Young Leader and former clients.

ORGANISATIONAL DEVELOPMENT – STRENGTHENING OUR CAPACITY

2019 was a significant and exciting year of development and growth for us as an organisation. In 2019, Safe Passage International became an independent charity, having previously been part of Citizens UK. This important milestone enabled us to increase our international reach, develop our strategic legal work, and continue our UK refugee resettlement efforts.

We are hugely grateful to Citizens UK for their support since our work started in 2015.

Reference and administrative information

For the year ended 31 December 2019

As a newly independent charity, it was vital to start life on a sustainable footing. We decided to pause our operations in Italy and Belgium. We continue to provide legal advice to professionals in Italy working on cases, and in Belgium we have refocused our capacity building and advocacy work through partners.

Creating the in-house legal team

Through funds raised by nearly 1,000 supporters, we established the Safe Passage Legal Team, and registered with The Office of the Immigration Services Commissioner. This seminal development means our team can now offer advice directly to refugees and their families, provide direct legal representation, and submit cases to the Home Office. With our expertise in a niche area of immigration law, we seek to represent the most complex cases where we can add the most value.

Growing our supporter network

This year saw remarkable growth in our supporter numbers subscribed to receive emails - up by almost 70%. Our supporters are the backbone of our campaigning work, and this growth is a clear sign that people continue to care deeply about vulnerable refugees and are taking action to protect them.

Enhancing volunteer support

Since we began in 2015, volunteers have been a vital part of our team. Including interpreters, translators, pro bono lawyers and campaigners, our volunteers are a highly skilled, talented and committed group of individuals. We have revamped our volunteering systems, safeguarding, supervision and training this year to ensure that volunteers are fully supported and we are using their skills strategically.

Our Plans for 2020-22

As a leading voice for safe and legal routes to sanctuary for refugees in Europe, we stand ready to protect their rights in 2020.

The Covid-19 pandemic has led to a global shutdown of government departments and travel placing many refugees at greater risk. The situation in Greece is of particular concern as the number of migrants in Greece grew in the months preceding the pandemic, as Turkey opened its border to the country. Durable solutions are needed to support children and adults in increasingly vulnerable situations, being made worse by Covid-19.

Safe Passage will respond through legal work to support refugees to access alternate means of protection, and advocate for a flexible approach by Governments in order to ensure children and adults are not trapped in dangerous situations.

Additionally, with significant uncertainty about the UK's post-Brexit family reunification mechanism, 2020 is a critical year for our work. We are committed to ensuring that as many eligible people as possible apply for family reunification to the UK under Dublin III in 2020. We will work directly on cases and provide in-depth advice and training to legal and social care professionals.

Through our legal expertise, analysis, and compelling case studies we will work to shape the UK family reunification system that will replace Dublin III in 2021. We will hold the UK government to account and press for an ambitious new system that builds on the Dublin III regulation.

Reference and administrative information

For the year ended 31 December 2019

With increased legal capacity in 2020, our teams in France, Greece and the UK will work directly on more cases, continuing our work to transform the lives of young refugees across Europe and identifying and challenging systemic challenges.

Our Youth Advocacy programme will continue to work with young people of refugee background to empower their leadership on issues that affect them. And it will also seek to develop the meaningful participation of former beneficiaries in our decision-making structures within Safe Passage to ensure our decision-making and programme design is shaped by those with lived experiences of the issues we tackle.

2020 will challenge us to be more ground-breaking, determined and compassionate than we've ever been before.

We have identified 12 results we are seeking to achieve in pursuit of our Core Outcomes.

Core Outcome 2020-22	Objective	2020 Result
Core outcome 1: New policy and legislation that opens new routes for sanctuary for those seeking asylum is increased	Objective 1.1: Increased advocacy and litigation for a change in law or policy	1. Individuals seeking asylum have material access to a legal mechanism that enables them to reunite with family in the UK from Europe after December 31st 2020, in a manner that respects and upholds their fundamental rights.
	Objective 1.2 Increased public support for new route to sanctuary	
	Objective 1.3 Increased political support for new route to sanctuary	2. More unaccompanied children relocated from Greece to other countries outside of family reunion process
Core outcome 2: Existing policy and legislation provides safe and open routes to sanctuary for those seeking asylum	Objective 2.1 Improving safe routes through existing law	3. More eligible unaccompanied minors in Greece transferred to France under family reunion
		4. More eligible unaccompanied minors in Greece transferred under family reunion to UK and other EU countries
		5. More eligible individuals from France transferred under family reunion to UK
		6. More eligible individuals transferred to the UK under family reunion
	Objective 2.2 Increased use and awareness of existing routes	7. Improved understanding and use of Dublin III family unity provisions by practitioners working with unaccompanied children in Greece, France, Italy, the UK and other targeted EU Member States.

Reference and administrative information

For the year ended 31 December 2019

		8. Improved access to family reunion within EU from outside of Dublin III
Core outcome 3: The welfare of individuals travelling to safety and upon arrival in their new home is improved	Objective 3.1: Increased provision of support during legal process	9. Improved outcomes for unaccompanied minors in Greece seeking family reunion.
		10. Improved outcomes for unaccompanied minors in France seeking family reunion.
	Objective 3.2 Increased support upon arrival	11. Improved outcomes for unaccompanied minors in UK after family reunion
Core Outcome 4: Displaced people have a greater say in decisions which affect them	Objective 4.2: Increased participation of former young refugees in advocating for their rights	12. Increase in number of young former refugees speaking publicly about safe and legal routes and related issues
	Objective 4.1 Increased participation in decision-making processes	

PARTNERS AND FUNDERS

We are hugely grateful to all our partners and funders we work with in the pursuit of our mission.

PARTNERS

In particular our partnerships with Refugee Action and CFAB with whom we collaborate on arrival support for reunited families. And our legal partnerships with whom we work to represent and assist our beneficiaries, in particular the Migrants Law Project (MLP) at Islington law Centre, and Doughty Street Chambers.

Fundraising

Safe Passage International is in the process of registering 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, and we ensure our fundraisers keep updated with relevant 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 mostly via email and 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 fundraisers are available to support donors and fundraisers via phone or email.

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For the year ended 31 December 2019

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. In 2018, prior to the introduction of the General Data Protection Regulation, Safe Passage undertook a full audit of our supporter data. In accordance with expert legal advice, we identified supporters to refresh their consent for Safe Passage to continue to hold their data and to contact them. For those supporters who did not consent to us keeping their data we deleted their personal data from our database. All supporters are informed of Safe Passage's privacy policy, which was revised to reflect GDPR. The policy is available on our website and in all e-communications we send.

We received no complaints about our fundraising practices in 2019. If a complaint were to be received with regards to fundraising carried out by Safe Passage, it is recorded and will be investigated as appropriate. Any serious complaint would be escalated to our Leadership Team and Trustees.

PROTECTING THE VULNERABLE

We communicate with supporters on a regular basis, including fundraising and non-fundraising messages, if they have given consent to contact them. We keep a record of those people that have consented to be contacted on our database. We do not share data with outside sources nor do we use external agencies or contractors for fundraising.

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 team supports them to fundraise safely and appropriately.

FINANCIAL REVIEW

Safe Passage began as a project of Citizens UK (Charity No. 1107264) in 2015. Safe Passage International was incorporated at Companies House on 8 January 2018 and was registered with the Charities Commission on 20 August 2018. The demerging from Citizens UK was completed 28 February 2019.

Dormant accounts were published for the entity's year ended 31st December 2018, and the results of the project prior to demerger are set out in Citizens UK accounts. Any grants straddling the demerger were novated over to Safe Passage International. The accounts showed funds previously earned within Citizens UK as income brought forward on demerger. Income and expenditure in these financial statements then sets out the activity for the remaining 10 months.

INCOME

Safe Passage International's total income for the year ended 31st December 2019 was £1,223,661. £150,268 of this derives from that brought forward from the de-merger with Citizens UK.

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EXPENDITURE

Total expenditure during the period was £942,112 of which £529,626 was expenditure on legal and casework activities and £220,258 was expenditure on campaigns and advocacy activities. £192,229 was spent on raising funds.

This is made up of £590,165 unrestricted expenditure and £351,947 restricted.

We are grateful to the many trusts and foundations and donors who have supported our work within Citizens UK and continue to do so.

Principal risks and uncertainties

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 regularly by the Leadership Team. 'Key risk areas' identified as 'Strategic', 'Regulatory' and 'High' risks, are reviewed Quarterly by the Finance and Risk Sub-Committee of the Board, with the Board informed of any new 'high risks'. The Board reviews the full Risk Register annually.

The Covid-19 pandemic has had unprecedented and far-reaching consequences to our way of life and has exposed and magnified the impact of systemic inequality and discrimination on our beneficiaries. For refugees across Europe, containment in overcrowded and unsanitary camps and detention centres doesn't bring protection, but greater risk of disease and death. And travel restrictions and limited Government capacity have led to the effective suspension of legal procedures that would provide the few safe and legal routes out of such conditions.

Like most charities, Covid-19 poses a risk to Safe Passage in 2020 and the coming years. The economic impact of the Pandemic represents a key financial risk. In response Safe Passage undertook a budget re-forecast based on an expectation that income will fall due to Covid-19. Whilst the charity's financial performance has been ahead of that of 2019 in Q1 and Q2 of 2020, we have assumed only 50% of projected income from donors with whom we already have funding history, and zero income from donors with whom we have no prior funding history in Q3/4. The only income that is forecast to be received at 100% is that which we have already secured. Given this forecasting, we are happy that Safe Passage will receive sufficient funds to continue in operation for the next 12 months.

We have had to adapt our approach to delivering services, with staff teams working for an extended period from home, and conducting activities online. All of this has brought challenges that will be closely monitored.

Reserves policy

Having considered the risks to our income, and how flexible our expenditure is, and taking into account other factors that may affect our need for reserves, the Trustees have agreed the following policy.

Safe Passage aims to hold reserves roughly equivalent to four months' anticipated expenditure in order to provide adequate working capital, smooth out uneven income flows, and allow a small provision for pursuing strategic opportunities. The trustees recognize that it may be appropriate for the actual reserve level to fluctuate as a result of short-term cash inflows and outflows.

The policy will be reviewed annually as part of the annual audit and Trustees report.

STRUCTURE GOVERNANCE AND MANAGEMENT

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 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 Jonathan Clark (chair), Patricia Whaley (Treasurer) and Tim Stevens (Secretary), 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.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

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 subcommittees: Finance & Risk Committee and HR & Safeguarding Committee also meeting quarterly in advance of the Full Trustee meeting. The organisation has a scheme of delegation that sets out decisions that are reserved to the board, and those that are delegated to the responsibility of the CEO. The scheme of delegation is reviewed annually.

A recruitment committee is delegated by the Board to appoint new Trustees, subject to ratification and formal appointment by the Board. 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. The Chief Executive meets with the candidates and shares their views with the Trustees.

Trustee induction and training

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 Trustees.

Remuneration policy for key management personnel

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

The Board of Trustees give their time freely and no Trustee was remunerated in the year.

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 Consumer Price Index (CPI) annually. Any additional increases will be contingent on budget, with the charity prioritising adjustments to ensure salaries remain competitive.

We are committed to annually monitoring and reviewing our pay structure to ensure that it aligns with current best practice in the charity sector and within our internal objectives. In Year 2 of SPI's operation we will undertake a job evaluation process in accordance with best practice and in consultation with employees, to formalise our pay structure.

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

Reference and administrative information

For the year ended 31 December 2019

safeguarding the assets of the charitable company and group 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 2019 was 7 (2018: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

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

The trustees' annual report has been approved by the trustees on date 31 July 2020 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 subsidiaries (the 'group') for the year ended 31 December 2019 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2019 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the group financial statements is not appropriate; or
- The trustees have not disclosed in the group financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period

Independent auditor's report

To the members of

Safe Passage International

of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the 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. 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.

In connection with our audit of the group financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the group financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Independent auditor's report

To the members of

Safe Passage International

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

Independent auditor's report

To the members of

Safe Passage International

expressing an opinion on the effectiveness of the group's or the parent charitable company's internal control

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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)

3 August 2020

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 2019

		Unrestricted	Restricted	2019 Total
	Note	£	£	£
Income from:				
Donations and legacies	2	747,233	471,629	1,218,861
Charitable activities				
Legal & Casework	3	4,800	-	4,800
Advocacy and Campaigns	3	-	-	-
Total income		752,033	471,629	1,223,661
Expenditure on:				
Raising funds	4	192,229	-	192,229
Charitable activities				
Legal & Casework	4	289,564	240,061	529,626
Advocacy & Campaigns	4	108,372	111,885	220,258
Total expenditure		590,165	351,947	942,112
Net income for the year	5	161,867	119,682	281,549
Transfers between funds		51,193	(51,193)	-
Net income before other recognised gains and losses		213,060	68,489	281,549
Net movement in funds	18	213,060	68,489	281,549
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		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. The group was dormant in the year to 31 December 2018 and therefore no comparative information is stated.

Balance sheets

Company no. 11136659

As at 31 December 2019

	Note	The group 2019 £	The charity 2019 £
Fixed assets:			
Tangible assets	10	1,767	-
		<u>1,767</u>	<u>-</u>
Current assets:			
Debtors	13	39,826	39,660
Cash at bank and in hand		451,177	430,293
		<u>491,003</u>	<u>469,953</u>
Liabilities:			
Creditors: amounts falling due within one year	14	(211,221)	(195,360)
Net current assets		<u>279,782</u>	<u>274,593</u>
Total assets less current liabilities and total net assets		<u><u>281,549</u></u>	<u><u>274,593</u></u>
Funds:	18		
Restricted income funds		68,489	68,489
Unrestricted general funds		213,060	206,104
Total funds		<u><u>281,549</u></u>	<u><u>274,593</u></u>

Approved by the trustees on 31 July 2020 and signed on their behalf by

Patricia Whaley
Treasurer

Safe Passage International

Consolidated statement of cash flows

For the year ended 31 December 2019

	Note	2019 £	£
Cash flows from operating activities			
Net income for the reporting period		281,549	
(as per the statement of financial activities)			
Depreciation charges		137	
(Increase) in debtors		(39,826)	
Increase in creditors		211,221	
Net cash provided by operating activities			453,081
Cash flows from investing activities:			
Purchase of fixed assets		(1,904)	
Net cash (used in) investing activities			(1,904)
Change in cash and cash equivalents in the year			451,177
Cash and cash equivalents at the beginning of the year			-
Cash and cash equivalents at the end of the year			451,177

Analysis of cash and cash equivalents

	At 1 January 2019 £	Cash flows £	Other non- cash changes £	At 31 December 2019 £
Cash at bank and in hand	-	451,177	-	451,177
Total cash and cash equivalents	-	451,177	-	451,177

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 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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its controlled entity Safe Passage International (France) 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 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

~ Legal Casework and	70%
~ Campaigning &	30%

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

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	3 years
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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 £	2019 Total £
Gifts	495,210	443,384	938,593
Demerger income from Safe Passage Citizens UK	122,023	28,245	150,268
Legacies	130,000	-	130,000
	747,233	471,629	1,218,861

3 Income from charitable activities

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

Notes to the financial statements

For the year ended 31 December 2019

4 Analysis of expenditure (current 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

Notes to the financial statements

For the year ended 31 December 2019

5 Net income for the year

This is stated after charging / (crediting):

	2019 £
Depreciation	137
Operating lease rentals:	
Property	-
Other	3,474
Auditor's remuneration (excluding VAT):	
Audit	8,600
Other services	1,461
Foreign exchange gains or losses	3,848
	<u><u>3,848</u></u>

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

Staff costs were as follows:

	2019 £
Salaries and wages	526,363
Social security costs	55,491
Employer's contribution to defined contribution pension schemes	38,235
	<u><u>620,089</u></u>

No employee earned more than £60,000 during the year.

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

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

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

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 24 (22 FTE).

8 Related party transactions

Transactions between the charity and the trading subsidiary Safe Passage (France) are disclosed in note 11. There are no other related party transactions to disclose for 2019 (2018: none).

There are no donations from related parties which are outside the normal course of business and 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

Cost

At the start of the year
Additions in year
Disposals in year

Computer equipment £	Total £
----------------------------	--------------------

-	-
1,904	1,904
-	-

At the end of the year

1,904	1,904
-------	--------------

Depreciation

At the start of the year
Charge for the year
Eliminated on disposal

-	-
137	137
-	-

At the end of the year

137	137
-----	------------

Net book value

At the end of the year

1,767	1,767
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At the start of the year

-	-
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All of the above assets are used for charitable purposes. All assets are held within the trading subsidiary, the charity does not hold any fixed assets.

11 Subsidiary undertaking

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 Country Manager, Marie Charlotte Fabie are founding members of the organisation registered on 12 December 2018 commencing activity on 1 January 2019.

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

	2019 £
Turnover	
Contribution from parent undertaking	145,389
Cost of sales	(124,117)
Gross profit	21,272
Administrative expenses	(14,316)
Profit	6,956
Retained earnings	
Total retained earnings brought forward	-
Profit	6,956
Total retained earnings carried forward	6,956
The aggregate of the assets, liabilities and reserves was:	
Assets	22,817
Liabilities	(15,861)
Reserves	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 2019.

12 Parent charity

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

	2019 £
Gross income	1,223,661
Result for the year	274,593

13 Debtors

	The group 2019 £	The charity 2019 £
Trade debtors	6,277	6,277
Other debtors	7,296	7,131
Amounts due from Citizens UK	26,253	26,253
	<u>39,826</u>	<u>39,660</u>

14 Creditors: amounts falling due within one year

	The group 2019 £	The charity 2019 £
Trade creditors	38,468	22,607
Taxation and social security	15,144	15,144
Amounts due to Citizens UK	54,841	54,841
Accruals	14,810	14,810
Deferred income (note 15)	87,958	87,958
	<u>211,221</u>	<u>195,360</u>

15 Deferred income

Deferred income comprises of Grant funding where a mutiyear grant has been paid and specifies it covers the cost of specific salaries. The agreements refer specifically to spend being distributed over the life of the grant.

	The group 2019 £	The charity 2019 £
Balance on demerger 28th February 2019	130,489	130,489
Amount released to income in the year	(130,489)	(130,489)
Amount deferred in the year	87,958	87,958
	<u>87,958</u>	<u>87,958</u>

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 following month that contributions have been deducted.

17 Analysis of group net assets between funds (current 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

18 Movements in funds (current year)

	At 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	-	50,000	(37,337)		12,663
EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION	-	29,302	(16,006)		13,296
EPIM (MEAL)	-	7,065	(6,810)		255
FAMILIES TOGETHER PROGRAMME	-	14,130	(14,130)	-	-
HELP REFUGEES	-	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

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

Purposes of restricted funds

38 DEGREES

Three year grant to cover the salaries and costs associated with the charities Arrivals programme - as it relates to salaries the income has been deferred across the three years.

AB CHARITABLE TRUST

Fund to contribute towards the charities UK Legal programme.

ASYLUM, MIGRATION AND INTEGRATION FUND

Consortium funding towards pan European Communities and Legal work - aside from a kick off meeting in February 2019 the main work of the Grant commences in 2020.

CHILDREN IN NEED

Three year Grant covering salary of project coordinator of the Arrivals programme, as it relates to salaries the income has been deferred across the three years of the fund.

CROWDFUNDER (UK LEGAL)

Fundraiser completing successfully in June 2019 funding to help launch the UK Legal Department.

COMIC RELIEF

A two year fund completing in June 2019. There was a hiatus in funding while Comic Relief novated the fund from Citizens UK to Safe Passage International, meanwhile the project incurred costs in relation to the project underwritten by Unrestricted Funds which were transferred back on receipt of the Grant post demerger

EUROPEAN PROGRAMME FOR INEGRATION AND MIGRATION

A grant spanning three financial years to develop a Pan-European capacity building programme including training and second tier advice

EPIM (MEAL)

A fund provided to enable the charity to enhance its Monitoring and Evaluation processes completing in 2019 - awaiting go ahead to release the final fund

MAJOR DONOR

Funding for a year to cover costs of senior lawyers enabling the development of UK legal department and their associated costs - a balance being reserved to cover costs incurred in January and February 2020.

FAMILIES TOGETHER PROGRAMME (BRITISH RED CROSS)

A one year fund to contribute to salary of personnell working directly with beneficiaires - this fund straddled the demerger with a large tranche payable on completion of the project.

HELP REFUGEES

A Grant to contribute to the salary and costs of a Legal Corodinator in the Northern France.

Purposes of restricted funds (continued)

INTERNATIONAL REFUGEE ASSISTANCE PROJECT

Funding to cover the costs of a part time psychosocial worker in Greece - funding was received at the end the of the project and pre-demerger Safe Passage underwrote some project related costs from unrestricted funds and so transferred back to unrestricted funds on receipt of the grant.

JOSEPH ROWNTREE CHARITABLE TRUST

Covers the salary of of a campaigns organiser and as such funding was deferred across the grant schedule as it is cash flowed in this way and subject to recruitment and reporting

SIGRID RAUSING TRUST

A three year grant intended to cover core costs and being cash flowed annually so the fund has been deferred through the lifetime of the grant, being reported on retrospectively

STRATEGIC LEGAL FUND

Spare funding flagged by legal partner - Startegic Legal Fund agreed for the funding to go to Safe Passage to cover some of the overspend incurred and underwritten by Unrestricted Funds.

TRUST FOR LONDON

2 year grant covering the salary for Press and Public Affairs Manager. Safe Passage only became eligible to the grant post demerger but agreed to underwrite the costs of hiring this position in July 2018 with unrestricteded funding which was transferred back to the Unrestricted Fund on demerger and receipt of the Grant.

The charity currently has no designated funds.

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:

	Equipment
	2019
	£
Less than one year	5,275
One to five years	7,194
Over five years	-
	<hr/>
	12,469
	<hr/>

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.