

Company number: 11136659

Charity number: 1179608

Safe Passage International

Report and financial statements

For the year ended 31 December 2021

Contents

For the year ended 31 December 2021

Reference and administrative information	1
Trustees' annual report	3
Independent auditor's report	20
Statement of financial activities (incorporating an income and expenditure account)	25
Balance sheet	26
Statement of cash flows	27
Notes to the financial statements	28

Reference and administrative information

For the year ended 31 December 2021

Company number 11136659
Country of incorporation United Kingdom

Charity number 1179608
Country of registration England & Wales

Registered office and operational address PO Box 76418
London
E1W 9RL

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

Rt. Revd Jonathan Clark*	resigned as Chair 4th March, resigned from Board 6 th December 2021
Patricia Whaley	Honorary Treasurer
Andrew Purkis*	appointed Chair 4th of March 2021, trustee beforehand
Amirali Torabi*	resigned 4th of March 2021
Marta Welander*	resigned 26th of July 2021
Ioannis Papageorgiou	
Francesca Klug*	appointed 15th of February 2021
Lusine Manukyan*	appointed 4th of March 2021
Naqeeb Saide*	appointed 4th of March 2021
Jason Rabinowitz	
Timothy Stevens	

Company Secretary	Kath Qualtrough	resigned 16th September 2021
	Bethany Gardiner Smith	appointed 16th September 2021, resigned 6th December 2021
	Jasmin Bukic	appointed 6th December 2021

Key management personnel	Bethany Gardiner-Smith	Chief Executive
	Kath Qualtrough*	HR, Operations, Finance resigned September 2021
	Laura Griffiths	Safeguarding and Programmes
	Gunes Kalkan	Campaigns and Communications
	Jennine Walker	UK Legal
	Johnny Rebours	Fundraising
	Marie Charlotte Fabie*	Safe Passage France
	Sandy Protogerou	Safe Passage Greece

Reference and administrative information

For the year ended 31 December 2021

Jasmin Bukic was appointed Head of Operations and People in October 2021. Marie Charlotte Fabie was temporarily replaced during her maternity leave by Pascal Arthaud as Interim Director of Safe Passage France. Pascal Arthaud went on to be appointed International Director of Finance and Programmes.

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

Solicitors Russell Cooke
2 Putney Hill
London SW15 6AB

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

The trustees present their report and the audited financial statements for the year ended 31 December 2021. Reference and administrative information set out on pages 15–16 form part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Mission, Vision & Values

Our Vision

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

Our Mission

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

Our Values

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

Public Benefits of Our Activities

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

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

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

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

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

Our work in 2021

Our Year in Numbers

- 210 children received support to find accommodation and access other vital services whilst waiting to reunite with family.
- 119 children and families received legal representation in their family reunion claim.
- 230 partners trained through national and international trainings.
- 1 report on safe routes written by Safe Passage Young Leaders.
- 2 votes won in the UK Parliament in support of safe routes.
- 25 Young Leaders taking the lead in Safe Passage campaigns.
- 110 pieces of positive press coverage in support of safe routes for refugees.
- 44,500 people took action campaigning for safe routes for refugees.
- 21,000 more people joined the Safe Passage movement.

Defending children's rights to reunite with family in the UK

2021 started with a significant end – on 1st January the UK formally exited the EU Dublin agreement, which provided a vital safe route for people seeking asylum to be able to reunite with family in the UK from other EU countries. Despite vociferous campaigning by Safe Passage and thousands of supporters across the country, in the House of Lords and House of Commons, the Government continued to oppose our amendment to replace the scheme, only conceding to consult on the impacts on the loss of Dublin III on unaccompanied children. As a result, overnight hundreds of children lost the ability to reunite safely and legally with their relatives here in the UK.

Safe Passage's first priority was to ensure that all those children whose cases we had registered before the end of the year received a fair hearing and right decision from the UK and were subsequently transferred. This proved to be hugely challenging as it emerged that no process had been agreed for the reconsideration of cases or the transfer once a case was accepted by the UK authorities.

It became apparent that countries were not transferring cases where the UK accepted the request to transfer the child more than 6 months ago because they are waiting for the UK to confirm its policy. This affected 72 people in Greece including 30 unaccompanied children some of whom had

been waiting 9 months to be reunited with family following a positive decision on their case. Safe Passage worked together in the UK and Greece on this issue first by writing to the Home Office and Greek authorities, and then when no action was taken through the press and litigation to ensure the situation was resolved. Eventually, an agreement was struck, and the transfers were made. In this situation, Safe Passage's trans-national approach proved invaluable as we were able to effectively apply pressure on the authorities in both the sending country and the UK to reach an agreement.

In 2021 we provided arrivals support to 111 young people and 12 families, helping them to settle into their community, and referring them to services such as housing, education, healthcare and family relationship support through our network of partners. 95% of these cases were also referred to legal aid representatives to represent their asylum claim once they were in the UK. In total, Safe Passage supported 87 cases of children and adults to successfully reunite with their relatives here in the UK following the closure of the Dublin III scheme. The youngest unaccompanied child was a 12-year-old girl from the Democratic Republic of Congo who was reunited with her mother in the UK from France.

In 2021 Safe Passage also sought to assist children and families no longer able to benefit from the Dublin scheme, by assisting their application for family reunification from Europe under UK visa rules. As argued during Britain's exit from the EU scheme, the UK's visa rules are far more restrictive meaning each case is lengthy and complicated, with less guarantee of success. Children and families are far more reliant on being able to access legal support for their application. In 2021 we assisted 30 children with their family reunion claim under the UK's visa rules, with 2 claims having been accepted by the end of the year and many more cases still pending. We found that the challenges of the process meant many more children absconded from shelters and attempted to make their own way to the UK. In 2021, more than half of the unaccompanied children Safe Passage was helping reunite with family lost faith in the legal process and travelled to the UK irregularly, instead of pursuing their claim under the UK's rules. None did so in 2020 under the EU's Dublin III Regulation.

We organised two training sessions in 2021 in France to train French organisations and State authorities on the UK's domestic procedures for family reunification, which were little known in France because they were unused when Dublin III was applicable.

In early 2021 the UK Government also published its long-awaited 'New Plan for Immigration' which set out the Government's thinking behind proposed changes to the UK asylum system to be introduced in forthcoming legislation. Safe Passage was invited to contribute to a stakeholder roundtable with the Home Office ahead of its publication, and Safe Passage's Young Leaders also submitted a report from their group setting out positive changes they urged the Government to make to UK asylum to improve access to safe routes to the UK.

Disappointingly, none of these contributions or recommendations were included within the plans, and indeed the 'Nationality and Borders Bill' was published before a formal response to the consultation had been produced. Safe Passage strongly oppose the central aims of the Bill which as published seek to criminalise and punish people arriving in the UK outside of officially sanctioned routes to claim asylum, riding roughshod over the Refugee Convention, as confirmed by the UN.

The legislation also paves the way for sending refugees 'offshore' to process their claims and to 'third countries' who will decide their asylum claim without the prospect of receiving asylum in the UK. In 2022 a new agreement with Rwanda was announced that will see this policy enacted with refugees being sent to Rwanda without any consideration of their asylum claim in the UK, regardless of their vulnerability or connection to this third country.

It is difficult to overstate the damaging impact that these policies will have upon Safe Passage clients now and in future, and all those seeking sanctuary in the UK who are not able to access a safe route. It also sends a deeply concerning signal to other nations, that Britain is prepared to disregard the Refugee Convention and international legal framework that underpins countries' global responsibilities to protect refugees.

In 2021 Safe Passage worked with a cross-Party group of MPs and Peers, led by a Conservative MP, to table an amendment to the Nationality and Borders Bill which sought to open a new safe route for refugee children and families stranded in Europe to be able to reunite with family in the UK and claim asylum. The campaign mobilised 44,500 people across the country to organise meetings with MPs, write letters and hold actions. Highlights include a letter organised by Safe Passage campaigners working alongside other organisations that was signed by more than 1,000 faith leaders opposing the policies within the Bill and urging the Government to instead create new safe routes to sanctuary. In total we secured 110 pieces of positive press coverage, of which 71 were in national press outlets. Safe Passage also campaigned alongside over 250 other organisations as part of the Asylum Reform Initiative to campaign against the central proposal to punish refugees based on their manner of arrival to the UK. In September, Safe Passage Young Leaders wrote to all members of the House of Lords urging them to vote for the safe routes amendment, and against the egregious clauses within the Bill. This group of Young Leaders then joined hundreds of others in were involved in supporting a rally outside Parliament, at which Young Leader Joel Mordi spoke to the crowd. In total Young Leaders designed and led 5 actions throughout the campaign.

Challenging unlawful policies – Safe Passage International vs SSHD

In July we succeeded in our Judicial Review challenge against the Home Office, on the basis that its policies to deal with Dublin III family reunification cases were unlawful.

The Courts found that the Home Office's policies gave advice to caseworkers determining claims that was unlawful in two key respects: firstly in saying that an assessment from the Local Authority should only be obtained after the family link had been accepted, which had led to lengthy delays in decision-making, and secondly by saying that cases should be refused if it had not been possible to complete enquiries within the mandatory two month time limit. This second point was particularly critical, as Safe Passage had supported many cases where a child's valid family reunion claim was refused because of a lack of ability to process the claim by the Home Office, despite the child having a legal right to reunion.

The impact of the case occurred even before the judgement, as following the launch of the legal challenge, we saw a significant increase in the number of cases that the Home Office accepted. Between April–June 2020 the Home Office accepted only 16% of unaccompanied child 'Take Charge Requests' under Dublin – a record low; this increased to 37% between July–September, 76% between October–December and 81% between January–March 2021 – both record highs.

Improving family reunion within the EU

Despite the UK's exit from the Dublin III regulation, Safe Passage continued to assist unaccompanied children and families to access the safe route between other countries within the EU.

Through our research, Safe Passage identified a significant need to improve access to Dublin III from Greece to France. In 2020, the French authorities refused more than 89% of the requests issued by Greece to take care of unaccompanied minors, with other applicants never receiving a response from the French State.

Safe Passage assisted 20 cases of unaccompanied children and families seeking reunion in France from Greece. Five children and one adult, have so far been successfully reunited with their families in France from Greece. In all of these cases, applications had been blocked for several years, keeping families in situations of uncertainty and unbearable waiting.

The follow-up of these cases has made it possible to highlight systemic deficiencies, particularly long delays and violations of fundamental rights in the implementation of the Dublin III Regulation by the French authorities. We will seek to challenge these deficiencies in 2022 through strategic litigation and advocacy.

In February 2021, we filed a lawsuit before the Council of State against the French authorities to recognise the right of exiled people to benefit from a remedy before the courts in case of refusal of their application for family reunification.

Responding to the crisis in Afghanistan

In 2021 violence spread across Afghanistan leading to the displacement of an estimated additional 700,000 Afghan men women and children. The Taliban takeover in August marked the zenith of this rising conflict, and led to the unprecedented evacuation of thousands of Afghans under Operation Pitting, and other national and international efforts during the month. However, many thousands of Afghans in need of protection in the UK were left behind. Many, were forced to take dangerous journeys across the border and many more forced into hiding in Afghanistan, having visibly supported the UK's mission in Afghanistan, or being a target based on who they are and what they represent. Following the evacuation the Home Office's official website told people not to apply for family reunion from Afghanistan, because they offered no way to submit their biometrics unless they were able to flee to a third country. This lack of flexibility in the rules led to thousands of individuals under threat, cut off from safe routes to reach family and protection in the UK. The Afghan Relocation and Assistance Scheme, set up to provide safe passage to thousands of Afghans who supported the British Mission in Afghanistan, received over 100,000 applications many of which have still received no response to their request for protection.

In August as panic spread, Safe Passage received over 200 enquiries for support to access the safe routes opened by the UK and France, most requests involving multiple individuals. Many enquiries came through former clients with family in Afghanistan, but also other organisations and individuals who had heard about our work. Our teams across UK and France acted at speed to respond and provide information to enquiries, setting up a special project in the UK with Pro Bono lawyers.

As a result of this significant new need for legal assistance to access safe routes, Safe Passage have now created a dedicated project across the UK and France with the aim of assisting Afghans to access safe routes to protection and ensure countries are upholding their legal and moral obligations to refugees. In the UK, Safe Passage have formed the Afghan Pro Bono Initiative, in partnership with charity Refugee Legal Support and 14 pro bono law firms and in France we have established the 'AFPBA Project' alongside 12 commercial law firms. The Project will be launched in early 2022.

Meeting the challenges ahead

As the terrible conflict in Afghanistan and more recently Ukraine have demonstrated, forced displacement and the need for safe routes for refugees is only increasing globally. Today over 82 million people across the world have been forced to flee their homes, including over 26 million refugees, half are children.

In the past five years the number of refugees globally has steadily increased, but international cooperation to create and improve upon safe routes for refugees has seen little sustained

progress. In the UK, whilst new schemes have been introduced offering safe routes for specific groups of Ukrainians, Hong Kong nationals and some Afghans, there are few available safe routes for other nationalities to reach the UK and reunite with family.

And, with the exception of the recent EU response to Ukraine, mechanisms for the safe onwards movement of refugees from first arrival countries such as Greece to other countries within Europe are also limited, causing many to remain in unsafe situations and leading others to make dangerous onwards journeys.

This combined with the rise of policies designed to deter refugees from journeying to Europe on their own, means that the fundamental rights of refugees to seek asylum in Europe are being eroded.

However, despite the challenging political environment, there is also cause for hope. The rise of new global movements for social justice – for climate justice, anti-racism, and anti-poverty – have driven significant shifts in public attitudes and political decisions. And the humanitarian crises in Afghanistan and Ukraine have again lead to an outpouring of support for assisting refugees. Any breakthrough in shaping political decision-making will need to learn from the energy and tactics of these campaigns, focusing on public attitudes and building broad-based coalitions of support from the grassroots up working from and alongside affected communities.

In 2021 Safe Passage developed a new 3-year strategy to respond to these challenges, and deliver on our central charitable objectives. The development process was led by the Board and involved our clients and beneficiaries, staff, Young Leaders, key campaigners, and partners across our country locations. And we appointed a group of 'Strategy Advisors' to advise the staff team and Board throughout the development of the strategy. The Strategy Advisors were all young people with direct experience of seeking asylum in the UK and trying to access the safe routes we work on, and they drew on their lived experience in advising Safe Passage on many areas including re-shaping our mission statement, to analysing the 'problem' we are trying to solve and what it means to have 'safe passage' in a holistic sense.

Over the coming 3 years Safe Passage International will work alongside others to defend the fundamental right to seek refuge in Europe, as it is envisaged by the 1951 Geneva Convention. We will do this by challenging the introduction of policies designed to deter and deny refugees from accessing the full protection of asylum, and working with others to broaden support for the fundamental rights and dignity of refugees on the move.

Our strategy sets out 4 new Goals:

- 1 To improve access to safe routes for refugees who arrive in Europe
- 2 To improve access to safe routes for refugees outside of Europe seeking protection within Europe
- 3 To challenge policies and rhetoric that undermine the fundamental right to seek asylum in Europe
- 4 To hold ourselves accountable to all those connected and committed to our work by embodying our values and mission on every level that we operate.

In 2022 we will be putting this strategy into action, focusing on continuing to assist and advocate for fair, legal and accessible family reunion for all those who need it, expanding access to safe routes for Afghan refugees, and opposing policies to criminalise and deny protection to refugees who arrive in Europe based on the manner of their arrival.

Our organisation

In 2021 we worked hard to adjust to the ongoing reality of the Pandemic. We continued to support staff to adjust to remote working, and adopted a new Remote Working Policy that built on our approach of 'flexible by default' to the design of jobs at Safe Passage.

Our fundraising and finance teams worked hard to ensure our funding base remained stable, despite the global uncertainties, and we were lucky to continue to benefit from the support of existing and new funders as well as many thousands of individual supporters across the country who generously donated money, volunteered and campaigned with Safe Passage.

We continued work towards our internal commitment to diversity representation and inclusion, and anti-racism within Safe Passage through our staff working group and the Board. Developing an Action Plan that is now underway to increase diversity, support a more inclusive culture, tackle racism and increase the involvement of people with lived experience in our decision-making and power structures. Safe Passage Young Leaders joined interview panels for new roles and formed the 'Strategy Advisor' group. And we were pleased to roll-out our first paid opportunities for Young Leaders and people with lived experience, as well as expanding other forms of compensation and recognition for the support they provide the charity.

We were grateful for the support of 30 volunteers in 2021, including 20 interpreters and translators as well as campaigners, safeguarding experts and others.

In 2021 we welcomed 18 new staff to Safe Passage. Our team in Greece grew with two new lawyers appointed to assist with our casework, and in France we added a new advocacy role to our team to build an advocacy strategy around the strategic legal work we conduct. We also created a new EU Advocacy Lead role, in partnership with Refugee Rights Europe, to expand our ability to advocate at the EU-level for reforms and new safe routes. Finally, we welcomed a new Head of Operations and People, and Director of Finance to Safe Passage to expand our internal capacity to deliver on our ambitious plans for developing Safe Passage International in the coming three years.

Safe Passage welcomed Lusine Manukyan and Naqeeb Saide to the Safe Passage Board as Young Trustees with Lived Experience of seeking asylum in Britain as young people. Also in April 2021, Bishop Jonathan Clark stepped down as Chair of the Safe Passage International Board after 3 years as Chair of Trustees. We thank +Jonathan Clark for his remarkable service to Safe Passage and his leadership in founding the Charity in 2019. Andrew Purkis was appointed as Chair in his place, and the organisation will be seeking a new Chair to take up the role in early 2023.

Our incredible volunteers

Noon is one of our longest-serving volunteers. We took the time to ask Noon about what it's like to volunteer for Safe Passage:

"My earliest involvement with Safe Passage was in 2019 through providing liaison interpretation for members of the legal team and their clients. I then proceeded to provide office support to the Head of Campaigns & Communications and the Head of Casework & Programmes as a programme evaluation assistant.

"Recently, I have been assisting the Youth Advocacy Organiser in facilitating the Safe Passage Young Leaders group meetings and workshops. I strongly believe in the mission, ethos and values of Safe Passage. Being able to use my linguistic and transferable skills to help children access safe routes to sanctuary has been remarkably rewarding.

"Moreover, the culture throughout SP is that of commitment and dedication to the cause and working with the Young Leaders couldn't be more inspiring!"

Looking ahead, our new Strategy sets out a new internal goal for the organisation, with clear indicators for success.

Internally, our values of being ground-breaking, compassionate and determined are fundamental to the way we express ourselves and operate, however we have a long way to go to ensure they are truly reflected in all aspects of our work. Over the coming years we will focus on developing our international organisation with a strong central base in the UK, building a sustainable financial footing and retaining a flexible funding and operating model that ensures we can respond with speed to significant need for our work where it arises. And we will continue to build a board with the range of experiences and capabilities required, including achieving a stronger focus on lived experience representation and broader diversity.

We will work to become a truly inclusive, diverse and empowering organisation for staff and all those connected to our organisation, building the culture, systems and structures needed to better support diversity, challenge direct and indirect discrimination and racism and provide a safe space for minoritized communities and women to work and progress within Safe Passage, recognising

that systems of oppression intersect and compound discrimination for particular groups such as women of colour.

Many of those we assist have been displaced as a result of conflict and persecution brought on by climate change and armed conflict, and being accountable to ourselves, our mission and future

generations means all of us playing our part to address the climate crisis. As such, we will identify areas where we can significantly reduce and offset our carbon footprint as an organisation, ensuring we make climate justice key to decisions ranging from procurement of services to travel and resources. And we will review our supply chains, pension provider and banking in order to divest from fossil fuels and companies that directly contribute to armed conflict and forced displacement.

Finally, we will continue building an organisation that focuses on impact rather than activity, with effective monitoring mechanisms and an emphasis on continuous learning, development and evaluation of the way we operate and achieve change.

These aims will be challenging, the work we do for our clients and for the public good must be underpinned by strong foundations rooted in our values that are lived through our actions. As such we will report annually on progress towards these objectives.

Fundraising Highlights

Safe Passage is hugely grateful to all those who donated and supported our work in 2021. Despite the external challenges of the year, including the continued impact of Covid-19, Safe Passage International successfully secured £1,332,178 through fundraising efforts during the year.

Noteworthy events included a Big Give campaign in June, as well as an independently run Christmas match-funding campaign; these collectively raised over £185,000. We also reinvigorated our Friends of Safe Passage scheme to ensure committed giving for three years and provide

Friends with regular updates on our work, and exclusive events. Last year these included an 'In Conversation event' with Alf Dubs, as well as a book reading with Hassan Akkad.

We were grateful to receive continued support from dedicated Trust and Foundations who continued or recommitted to funding our work. Additionally, during 2021, we received support from new Trusts and Foundations who were funding our work for the first time. We are so grateful for all the generous support from all the Trusts that are with us on this journey. A full list of Trust funders can be found below.

Our Standards

- Safe Passage International is registered with the UK Fundraising Regulator. We actively manage our fundraising activities to ensure we fully comply with the relevant codes of practice and statutory regulations. We generate funds from a wide range of (predominantly UK) sources. This includes individual one-off donations and regular gifts, trust and foundations funding, corporate donations, legacy gifts and Gift Aid. These funds are raised by volunteers and staff who fundraise in support of Safe Passage International.
- We communicate regularly with our supporters through newsletters and appeals via email and social media. We provide a comprehensive picture of our activities on our website at www.safepassage.org.uk as well as our social media channels: Twitter, Facebook, and Instagram. Our staff Fundraising Team of 3.45 FTE roles in 2021 were available to support donors and fundraisers via phone or email or, when restrictions allowed, in person. Due to the continuing impact of the COVID-19 pandemic on community events and large-scale gatherings, almost all activity was undertaken online in 2021, as in 2020.
- We are committed to upholding the highest standards of fundraising and data protection, particularly in relation to our supporter data. We have secure systems including a dedicated database to prevent inappropriate access and protect individual privacy. We communicate with supporters on a regular basis, including fundraising and non-fundraising messages, if they have given consent for us to contact them. We keep a record of those people that have consented to be contacted on our database.
- All supporters are informed of Safe Passage's privacy policy, which was revised in line with GDPR. The policy is available on our website and in all e-communications we send. We received no complaints about our fundraising practices during the year. If a complaint were to be received with regards to fundraising carried out by Safe Passage, it would be recorded and investigated as appropriate. Any serious complaint would be escalated to our Leadership Team and Trustees.

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

Third Parties

Safe Passage International does not use professional fundraisers or commercial participators to fundraise on our behalf. Supporters can undertake fundraising on our behalf on a voluntary basis. In cases where our staff fundraisers identify it would be helpful to the public and the volunteer

supporter, we ask supporters to sign a Memorandum of Understanding to ensure that they fundraise within our set standards and regulations. In other cases, we request fundraisers to display "in support of" Safe Passage to let the public know that they are volunteer supporters fundraising to support our work and our fundraising team supports them to fundraise safely and appropriately.

The whole Safe Passage team would like to thank every one of our supporters and funders whose vital contributions have kept the organisation going at a time of great uncertainty.

Financial Review

Income and Expenditure

The year under review has been one in which the charity has continued to operate effectively, despite the impact of the COVID-19 pandemic. The charity has been able to improve its financial stability through the practice of careful financial management during the pandemic: fundraising performed above budget, costs were lower than budgeted due to the impact on activities of lockdown in each of our operational countries, and a mid-year reforecast and cashflow projection together with regular reviews has enabled the organization to come through 2021 successfully. Total income for the year to 31 December 2021 amounted to £1,645,126 compared to £1,624,299 recorded for the year to 31 December 2020, a 1.3% increase. This reflects the efforts of the staff team despite the impact of the COVID-19 pandemic, and the strong and loyal support of our donors and volunteers during such a difficult year for so many.

Total expenditure for the year to 31 December 2021 amounted to £1,359,015 compared to £1,105,001 recorded for the year to 31 December 2020. This represented an overall increase of 23%. This reflects the drive by the staff team to manage costs during the pandemic, whilst maintaining the quality and high level of programme delivery.

The deficit of £94,694 on restricted funds has resulted in a restricted fund level of £58,749 at 31 December 2021. Unrestricted funds increased by £380,805, a positive outcome given the challenges of the year under review. The Charity recorded a surplus net income position of £286,111 this reflects the need in 2021 to balance the uncertainties of the Pandemic and its ongoing impact on our finances, as well as having designated funds available to respond to emerging crises in refugee assistance, in what is a highly changeable context.

Reserves Policy

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

The Trustees have agreed a policy that would ensure the safeguarding of charitable commitments and the funding of operational expenditure. This policy would also ensure adequate working capital and financial resilience for the charity. For us to meet the objectives of this policy, the Trustees agree that the charity should aim for free reserves of £636,863 (around four months' current expenditure), with the option for agreed temporary reductions or redeployments of surpluses if agreed by the Board. General reserves in the balance sheet at the year-ended 31 December 2021 stand at £796,770 (31 December 2020 they stood at £647,404) including fixed assets. The Trustees continue to assess how to use our surplus reserves in a way that provides long term sustainable growth for the charity over the next three-year strategy (2022–2025). The Trustees have already approved at the December 2021 Board meeting, and have allocated £189,805 to cover the 2022 budget gap.

Risk Management

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

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

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

Key risks identified for Safe Passage in 2020–2021 are the ongoing impact of the COVID-19 Pandemic on our beneficiaries, our staff and our finances, and the impact of the loss of the Dublin III legal family reunion route to the UK on our beneficiaries and our ability to operate. Our 2021 strategic review set out the future direction for the Charity in the coming 3 years to increase our impact in-line with our Charitable Objectives, and meet the challenges of the loss of Dublin III, and new areas of work such as the Afghanistan Project demonstrates the organisation is well placed to meet the new and emerging needs created by the new realities. Nonetheless, the Trustees continue to keep this risk under close review.

Safeguarding continues to be the other key risk for the charity, given the vulnerable circumstances our clients face. In 2021 we reported two Serious Incident to the Charities Commission, one in relation to safeguarding. Safe Passage Commissioned an external Learning Review into the safeguarding incident, which made recommendations for strengthening our processes and concluded that it was highly unlikely that the Charity could have foreseen or prevented the incident.

In 2021 we reviewed and improved upon our Safeguarding Policy and benefited from the advice and expertise of a Safeguarding Advisor to the Board Leigh Heale.

Our Structure

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

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

Safe Passage International (SPI) was registered as a charitable association in France on 8th December 2018, association number RNA W751250000, SIREN 844544890, Address: 152 rue Léon Maurice Nordmann, 75013 Paris. The Manager of SPI France reports to the France Board as well as to the SPI CEO. The France Board was composed in 2021 of Tim Stevens (Chair), Patricia Whaley (Treasurer) and Jonathan Clark, all three were also Trustees of SPI in 2021.

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

Appointment of trustees

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

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

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

Remuneration Policy

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

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

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

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

Gender Pay Gap

Safe Passage have voluntarily undertaken a gender pay gap review, following the government guidance in our methods of calculation. Overall, the gender pay gap, within the charity is less than 1%, and in senior roles there is a small gap in favour of women. The figures indicate that the organisation has good record when it comes to addressing gender-based pay equality in the workplace. However, we are also mindful that this will require constant attention as a charity, and that the gender pay gap does not account for the intersectional nature of inequality. In 2022 the organisation will be adopting a new salary strategy and equal pay will be a key consideration for the charity. We are also committed to publishing our 'race pay gap' in our 2022 Annual Report in-line with our continued commitment to hold ourselves accountable to our values.

Statement of responsibilities of the trustees

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

Trustees' annual report

For the year ended 31 December 2021

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

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

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

In so far as the trustees are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 9 (2020: 9). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

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

The trustees' annual report has been approved by the trustees on 13 June 2022 and signed on their behalf by

Patricia Whaley
Treasurer

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 2021 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

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

Conclusions relating to going concern

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

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

Independent auditor's report

To the members of

Safe Passage International

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

Other Information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Independent auditor's report

To the members of

Safe Passage International

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Capability of the audit in detecting irregularities

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

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

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

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

Independent auditor's report

To the members of

Safe Passage International

Use of our report

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

Noelia Serrano (Senior statutory auditor)

11 August 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

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

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

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

For the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies	2	1,246,701	368,181	1,614,882	1,108,234	472,386	1,580,620
Charitable activities							
Legal & Casework	3	13,716	–	13,716	3,000	–	3,000
Advocacy and Campaigns	3	–	16,528	16,528	–	40,679	40,679
Total income		1,260,417	384,709	1,645,126	1,111,234	513,065	1,624,299
Expenditure on:							
Raising funds	4	182,917	–	182,917	190,655	–	190,655
Charitable activities							
Legal & Casework	4	508,195	243,772	751,967	387,678	261,184	648,862
Advocacy & Campaigns	4	229,421	194,710	424,131	98,557	166,927	265,484
Total expenditure		920,533	438,482	1,359,015	676,890	428,111	1,105,001
Net income for the year	5	339,883	(53,772)	286,111	434,344	84,954	519,298
Transfers between funds	18	40,922	(40,922)	–	–	–	–
Net income before other recognised gains and losses		380,805	(94,694)	286,111	434,344	84,954	519,298
Net movement in funds	18	380,805	(94,694)	286,111	434,344	84,954	519,298
Reconciliation of funds:							
Total funds brought forward		647,404	153,443	800,847	213,060	68,489	281,549
Total funds carried forward		1,028,209	58,749	1,086,958	647,404	153,443	800,847

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

Balance sheets

Company no. 11136659

As at 31 December 2021

	Note	The group 2021 £	2020 £	The charity 2021 £	2020 £
Fixed assets:					
Tangible assets	10	13,749	16,455	13,215	15,157
		13,749	16,455	13,215	15,157
Current assets:					
Debtors	13	275,451	164,359	217,319	163,839
Cash at bank and in hand		1,153,776	970,512	1,047,154	920,953
		1,429,227	1,134,871	1,264,473	1,084,792
Liabilities:					
Creditors: amounts falling due within one year	14	(356,019)	(350,479)	(238,809)	(322,366)
Net current assets		1,073,208	784,392	1,025,664	762,426
Total assets less current liabilities and total net assets		1,086,958	800,847	1,038,878	777,583
Funds:	18				
Restricted income funds		58,749	153,443	58,749	153,443
Designated Fund		231,439	–	231,439	–
Unrestricted general funds		796,770	647,404	748,690	624,140
Total funds		1,086,958	800,847	1,038,878	777,583

Approved by the trustees on 13 June 2022 and signed on their behalf by

Patricia Whaley
Treasurer

Consolidated statement of cash flows

For the year ended 31 December 2021

	Note	2021 £	£	2020 £	£
Cash flows from operating activities					
Net income for the reporting period (as per the statement of financial activities)		286,111		519,298	
Depreciation charges		2,706		1,737	
(Increase) in debtors		(111,092)		(124,533)	
Increase in creditors		5,540		139,258	
Net cash provided by operating activities		183,264		535,760	
Cash flows from investing activities:					
Purchase of fixed assets		–		(16,425)	
Net cash (used in) investing activities		–		(16,425)	
Change in cash and cash equivalents in the year		183,264		519,335	
Cash and cash equivalents at the beginning of the year		970,512		451,177	
Cash and cash equivalents at the end of the year		1,153,776		970,512	
Analysis of cash and cash equivalents					
	At 1 January 2021 £	Cash flows £	Other non- cash changes £	At 31 December 2021 £	
Cash at bank and in hand	970,512	183,264	–	1,153,776	
Total cash and cash equivalents	970,512	183,264	–	1,153,776	

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

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

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

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

c) Public benefit entity

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

d) Going concern

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

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

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

e) Income

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

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

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

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

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

f) Interest receivable

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

g) Fund accounting

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

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

h) Expenditure and irrecoverable VAT

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

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

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

i) Grants payable

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

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

j) Allocation of support costs

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

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

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

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

k) Operating leases

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

Notes to the financial statements

For the year ended 31 December 2021

1 Accounting policies (continued)

l) Tangible fixed assets

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

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

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

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

m) Cash at bank and in hand

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

n) Creditors and provisions

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

o) Pensions

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

2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Gifts	1,246,701	368,181	1,614,882	961,259	472,386	1,433,645
Legacies	–	–	–	146,975	–	146,975
	<u>1,246,701</u>	<u>368,181</u>	<u>1,614,882</u>	<u>1,108,234</u>	<u>472,386</u>	<u>1,580,620</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Children & Families Across Borders	13,500	–	13,500	3,000	–	3,000
Training provided by SPI France	216	–	216	–	–	–
Sub-total for Legal & Casework	<u>13,716</u>	<u>–</u>	<u>13,716</u>	<u>3,000</u>	<u>–</u>	<u>3,000</u>
Advocacy & Campaigns	–	16,528	16,528	–	40,679	40,679
Sub-total for Advocacy & Campaigns	<u>–</u>	<u>16,528</u>	<u>16,528</u>	<u>–</u>	<u>40,679</u>	<u>40,679</u>
Total income from charitable	<u>13,716</u>	<u>16,528</u>	<u>30,244</u>	<u>3,000</u>	<u>40,679</u>	<u>43,679</u>

4a Analysis of expenditure (current year)

	Charitable activities					2021	2020
	Raising funds	Legal & Casework	Advocacy & Campaigns	Governance costs	Support costs	Total	Total
	£	£	£	£	£	£	£
Staff costs (Note 6)	116,579	425,290	253,933	81,272	125,658	1,002,732	807,820
France Operations	–	16,149	5,383	–	–	21,532	20,172
Greece Operations	–	26,970	–	–	–	26,970	78,082
UK Legal & Arrivals	–	62,652	–	–	–	62,652	9,908
Governance costs	–	–	–	16,662	–	16,662	10,535
Other UK expenditure	29,521	–	54,361	–	144,587	228,468	178,484
	146,100	531,059	313,677	97,935	270,245	1,359,015	1,105,001
Support costs	27,024	162,147	81,072	–	(270,245)	–	–
Governance costs	9,793	58,761	29,380	(97,935)	–	–	–
Total expenditure 2021	182,917	751,967	424,131	–	–	1,359,015	–
Total expenditure 2020	192,229	529,626	220,258	–	–	–	1,105,001

4b Analysis of expenditure (prior year)

	Charitable activities					
	Raising funds £	Legal & Casework £	Advocacy & Campaigns £	Governance costs £	Support costs £	2020 Total £
Staff costs (Note 6)	78,725	355,764	166,927	59,559	146,845	807,820
Belgium Operations	–	–	–	–	–	–
France Operations	–	20,172	–	–	–	20,172
Greece Operations	–	78,082	–	–	–	78,082
UK Legal & Arrivals	–	9,908	–	–	–	9,908
Governance costs	–	–	–	10,535	–	10,535
Other UK expenditure	44,680	–	14,495	–	119,309	178,484
	123,405	463,926	181,422	70,094	266,154	1,105,001
Support costs	53,231	146,385	66,537	–	(266,154)	–
Governance costs	14,019	38,551	17,524	(70,094)	–	–
Total expenditure 2020	190,655	648,861	265,484	–	–	1,105,001

5 Net income for the year

This is stated after charging / (crediting):

	2021 £	2020 £
Depreciation	2,706	1,737
Operating lease rentals:		
Property	54,647	54,200
Other	5,275	5,275
Auditor's remuneration (excluding VAT):		
Audit	9,150	10,750
Other services	–	4,632
Foreign exchange (gains) or losses	2,745	4,655

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

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	838,974	694,396
Social security costs	117,618	75,421
Employer's contribution to defined contribution pension schemes	46,140	38,003
	<u>1,002,732</u>	<u>807,822</u>

No employee earned more than £60,000 during the year (2020: none).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel was £415,588 (2020: £277,911). Note in 2021 we added in the Country Heads to this value.

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs 2021 £Nil (2020: £212.55 incurred by 1 member).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 26, FTE 24 (2020: headcount 20, FTE 19).

8 Related party transactions

Transactions between the charity and its two subsidiaries in Greece and France are disclosed in note 11. There are no other related party transactions to disclose for 2021 (2020: none).

Donations from trustees in 2021 totaled £1,760 (2020: 1,250). There were no other donations from related parties outside the normal course of business and there were no restricted donations from related parties.

9 Taxation

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

10 Tangible fixed assets**The group**

	SPI France Computer Equipment £	SPI UK Computer Equipment £	SPI UK Fixtures & Fittings £	Total £
Cost				
At the start of the year	1,904	1,286	15,139	18,329
At the end of the year	1,904	1,286	15,139	18,329
Depreciation				
At the start of the year	606	322	946	1,874
Charge for the year	763	429	1,514	2,706
At the end of the year	1,369	750	2,460	4,579
Net book value				
At the end of the year	535	536	12,679	13,749
At the start of the year	1,298	964	14,193	16,455

All of the above assets are used for charitable purposes.

11a Subsidiary undertaking (France)

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

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

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

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

	2021 £	2020 £
Income from Charitable Activities	216	–
Contribution from parent undertaking	242,019	161,496
	<u>242,234</u>	<u>161,496</u>
Income	(230,681)	(156,042)
Expenses		
Surplus	<u>11,553</u>	<u>5,454</u>
Charitable Funds		
Total charitable funds brought forward	12,410	6,956
Surplus	11,553	5,454
Total charitable funds carried forward	<u>23,963</u>	<u>12,410</u>
The aggregate of the assets, liabilities and reserves was:		
Assets	148,407	28,313
Liabilities	(124,444)	(15,903)
Reserves	<u>23,963</u>	<u>12,410</u>

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

There was EUR 20,000 (GBP 16,971.20) owed from the parent undertaking at the end of the year.

Safe Passage International (France) undertakes charitable activities in line with the objects of Safe Passage International (UK entity), therefore no management charge was levied in 2021.

11b Subsidiary undertaking (Greece)

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

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

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

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

	2021 £	2020 £
Contribution from parent undertaking	162,674	71,201
Income	162,674	71,201
Expenses	(149,413)	(60,348)
Surplus	13,261	10,853
Charitable Funds		
Total charitable funds brought forward	10,853	–
Surplus	13,261	10,853
Total charitable funds carried forward	24,115	10,853
The aggregate of the assets, liabilities and reserves was:		
Assets	33,672	23,063
Liabilities	(9,557)	(12,210)
Reserves	24,115	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 2021.

12 Parent charity

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

	2021 £	2020 £
Gross income	1,644,910	1,624,299
Surplus for the year	<u>283,847</u>	<u>504,604</u>

13 Debtors

	The group		The charity	
	2021 £	2020	2021 £	2020
Trade debtors	4,878	3,790	3,790	3,790
Other debtors	59,365	15,831	3,027	15,457
Prepayments	17,640	15,122	16,934	14,976
Accrued income	193,569	129,616	193,569	129,616
	<u>275,451</u>	<u>164,359</u>	<u>217,319</u>	<u>163,840</u>

14 Creditors: amounts falling due within one year

	The group		The charity	
	2021 £	2020 £	2021 £	2020 £
Trade creditors	2,354	34,716	(1,472)	29,306
Taxation and social security	61,456	36,465	13,894	14,444
Pension Fund	5,186	4,759	5,186	4,759
Accruals	24,821	22,493	24,268	21,811
Value due from SPI UK to SPI France	–	–	16,791	–
Deferred income (note 15)	262,202	252,046	180,142	252,046
	<u>356,019</u>	<u>350,479</u>	<u>238,809</u>	<u>322,366</u>

15 Deferred income

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

	The group		The charity	
	2021	2020	2021	2020
	£	£	£	£
Opening Balance	252,046	87,958	252,046	87,958
Amount released to income in the year	(252,046)	(87,958)	(252,046)	(87,958)
Amount deferred in the year	262,202	252,046	180,142	252,046
Balance at the end of the year	262,202	252,046	180,142	252,046

16 Pension scheme

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

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

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	13,749	–	–	13,749
Net current assets	783,021	231,439	58,749	1,073,209
Net assets at 31 December 2021	796,770	231,439	58,749	1,086,958

17b Analysis of group net assets between funds (prior 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

18a Movements in funds (current year)

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
AB CHARITABLE TRUST	–	20,000	(5,000)	–	15,000
AMIF (ASYLUM, MIGRATION AND INTEGRATION FUND)	26,665	(26,665)	–	–	–
APBI Law Firms UK	–	54	(54)	–	–
CHOOSE LOVE (HELP REFUGEES)	12,030	43,361	(55,390)	–	–
COMIC RELIEF	46,166	123,307	(130,527)	–	38,947
COMMUNITY JUSTICE FUND	1,360	15,600	(16,960)	–	–
CROWD JUSTICE	40,679	243	–	(40,922)	–
EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)	10,802	18,742	(27,425)	–	2,120
MAJOR DONOR 1	15,741	–	(15,741)	–	–
PORTICUS	–	84,116	(84,116)	–	–
RETA LILA HOWARD FOUNDATION	–	43,167	(43,167)	–	–
RRE – EU	–	16,284	(13,601)	–	2,683
SIGRID RAUSING TRUST	–	–	–	–	–
TRUST FOR LONDON	–	46,500	(46,500)	–	–
Total restricted funds	153,443	384,710	(438,481)	(40,922)	58,749
Unrestricted funds:					
Designated funds:					
OPPORTUNITIES FUND	–	–	(18,166)	60,000	41,834
FUTURE ACTIVITIES FUND	–	–	–	189,605	189,605
Total designated funds	–	–	(18,166)	249,605	231,439
General funds	647,404	1,260,417	(902,370)	(208,683)	796,770
Total unrestricted funds	647,404	1,260,417	(920,534)	40,922	1,028,209
Total funds	800,847	1,645,127	(1,359,014)	–	1,086,958

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

18b Movements in funds (prior year)

	At 1 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)	–	–
AMIF (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 CHOOSE LOVE (HELP REFUGEES)	13,551 9,327	38,330 39,225	(41,079) (36,522)	–	10,802 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	513,063	(428,111)	–	153,443
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	1,624,297	(1,105,001)	–	800,847

Purposes of restricted funds

AB CHARITABLE TRUST

Fund restricted to UK activities.

AMIF (ASYLUM, MIGRATION AND INTEGRATION FUND)

Consortium funding towards pan European Communities and Legal work.

APBI Law Firms UK

Pro Bono Legal partnership established to support Afghan refugees.

CHOOSE LOVE (HELP REFUGEES)

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

COMIC RELIEF

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

COMMUNITY JUSTICE FUND

Funding for the UK Legal Team.

EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)

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

CROWD JUSTICE

SPI's crowdfund fundraiser restricted towards the costs of the Judicial Review.

MAJOR DONOR 1

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

PORTICUS

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

RETA LILA HOWARD FOUNDATION

12-month grants for the UK Arrivals Programme supporting families and children pre-arrival and upon arrival in their first few months in the UK, and towards youth advocacy work.

Purposes of restricted funds (continued)

RRE – EU

A partnership with Refugee Rights Europe to jointly advocate at an EU level on the need for safe routes for people seeking protection, with SPI funded to lead on an advocacy strategy

SIGRID RAUSING TRUST

A grant restricted to SPI's core costs.

TRUST FOR LONDON

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

Purposes of designated fund(s)

OPPORTUNITIES FUND

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

FUTURE ACTIVITIES FUND

This fund represents the commitment the trustees have made to the implementation of specific 2022 activities and projects.

19 Operating lease commitments payable as a lessee

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

	2021		2020	
	Property	Equipment	Property	Equipment
Less than one year	19,954	1,919	34,278	5,275
One to five years	–	–	3,371	1,919
Over five years	–	–	–	–
	19,954	1,919	37,649	7,194

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.