

Company number: 11136659  
Charity number: 1179608



Safe Passage International

**Report and financial statements**

**For the year ended 31 December 2022**



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## Trustees' Annual Report

The trustees present their report and the audited financial statements for the year ended 31 December 2022. Reference and administrative information set out on pages 20-21 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.

## Safe Passage International 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*.

**"Safety is more than a word at Safe Passage – it's action: we ethically and radically champion the right to safety for young people irrespective of their geographical history." -**

Asma\*, Young Leader, 2022

\*Name changed to protect their anonymity

## Public Benefit

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 ensure children and families 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.



*SPI locations: London, Paris, Athens and Warsaw*

Our broader campaigns work focuses on achieving systemic improvements to policies and practices that impede the rights of refugees, often utilising the insights of our legal work. Overall, our aim is to increase support for safe routes that more refugees can access to seek protection, as an alternative to the terrible journeys many must currently 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.

### Safe Passage's work in 2022

2022 saw Safe Passage International continue to 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 worked with refugees to campaign for change and build public support for safe routes. Many of the children we worked with last year are hoping to reunite with family members in safe countries; we assisted them with their legal casework and provided them with

holistic support to make their first positive steps upon arrival. Using the insights and evidence from our legal casework, we also campaigned for improvements in the system that currently provides no adequate safe routes for people on the move, and leaves children trapped alone and in danger. The charity delivered activities in line with the 2022-2025 strategy, which sees Safe Passage continue to champion safe routes for those who need them, as well as adopting a new focus on defending the fundamental right to asylum.

Since our inception, we have supported over 2,500 children and their family members to reach safety. Our essential legal work assists young people and their families in reaching their family, whether through EU mechanisms, or, as in the UK, through the Entry Clearance procedure.

It was a year of significant challenge for refugees around the world. The fall-out from the Taliban takeover in Afghanistan and ongoing conflict and instability in countries including Ethiopia and Yemen continued to drive people from their homes. Most of our clients continued to be Afghan children, but we also represented children from Somalia, Sudan, Syria, Eritrea; seeking to join siblings and uncles/aunts who have refugee status, indefinite leave or are British citizens.

In February 2022, the brutal invasion of Ukraine drove one of the largest movements of refugees within Europe since the Second World War. European nations considered their response, and the need to open safe routes to protection for refugees was brought into a stark frame.

In response to these immense challenges, Safe Passage set up two groundbreaking new projects during the year. First, to assist Afghan refugees in need of safe routes to France and the UK, we set up and launched the Afghan Pro Bono Initiative (APBI), a joint project with Refugee Legal Support (RLS) and 14 commercial law firms, and in France we continued the 'Alliance Française Pro-Bono pour les Afghans' (AFPBA) with 12 commercial law firms, which was launched in late 2021.

Responding to the legal need from refugees fleeing the war in Ukraine, in partnership with European Lawyers in Lesvos (ELIL), we also set up a Poland-based project in Warsaw, providing direct assistance, legal representation and advice to Ukrainian refugees seeking safety in the UK.

2022 was also the first year of our new strategy, which outlined our continuing ambitions to improve and increase access to safe routes for refugees and to work with others to broaden support for the fundamental rights and dignity of refugees on the move. The charity continued

to demonstrate agility to respond to crises, and the team and community continued to fight for safe passage for child refugees and their families. We outlined four goals which are steering our work for the coming years, and the year saw us move ambitiously towards the objectives outlined in each of them. Below is just a selection of highlights of this work:

### **GOAL 1: We will improve access to safe routes for refugees who arrive in Europe**

#### **Core work:**

2022 saw Safe Passage continue its core legal work, assisting children to reunite with family in Europe, using the Dublin route and humanitarian schemes for clients seeking to reunite with family within the EU, and Entry Clearance (UK Immigration Rules) for children seeking to reunite with family in the UK. During 2022 we represented 310 children and their families in their family reunion claims, and 32 family members were safely reunited with family members in Europe, with majority of cases still undergoing. By preparing and submitting more and more Entry Clearance applications, the team gained invaluable knowledge that has allowed us to succeed in almost every case, either at initial stage or appeal stage. We started to become known experts in the field for this kind of legal work.

We also spoke out in response to increasingly hostile rhetoric towards people crossing the channel by raising the voices of the children and young people we work with in France, who are increasingly frustrated by the complex legal process they have been left with. We managed the increased safeguarding risk of children going missing, dealing with several situations where our clients became frustrated with the process and felt compelled to risk their lives to make their own way to the UK. The rise in channel crossings, police violence at the borders and the lack of safe routes have made the context we're working in increasingly challenging. We implemented processes not only to try to prevent children from going missing, but also to prepare for children going missing and attempting irregular travel.

We used our legal expertise in France, Greece, Poland and the UK to support a total of **754** people fleeing persecution to access safe routes

#### **Scaling our impact:**

Our Legal team in Greece has also been working to increase safe routes within and across Europe, with a focus on Dublin cases not only to France, but also to other EU countries. Given the conditions imposed on new arrivals by the state practices in Greece, our legal work now also includes legal actions against administrative detention of persons seeking to apply for asylum in

Greece so that they could access the asylum system and request family reunification transfer under Dublin III.

We have also scaled our capacity-building work on the different family reunion processes, delivering workshops to practitioners to raise awareness of the safe routes available, in turn helping more people access safe routes. We continued to provide social, protection and arrivals support for the children whose cases we take on.

**13** expert legal workshops delivered building knowledge on Entry Clearance procedures for over **300** sector peers

### **Crisis response work:**

Safe Passage continued to demonstrate agility in responding to emerging global crises, identifying the need for our expertise and forming partnerships with sector and corporate partners to provide assistance. March 2022 saw us launch a scoping mission which led to the Ukraine Response Project, providing direct assistance, legal representation and advice to Ukrainian refugees in partnership with European Lawyers in Lesvos (ELIL), through running a pro bono advice service for refugees who have reached Poland. This initial mission assisted 193 people (118 adults and 75 dependents) fleeing Ukraine to access protection and safely reach family.

Since September 2022, when the full Ukraine response project was launched, following the scoping mission and the pilot, we have directly assisted a further 316 clients, providing them with legal advice and complex support to navigate the procedure for accessing the government schemes to the UK, and six clients successfully arrived in the UK and been received by their sponsors. They have also proved vital in highlighting to policymakers the many failings of the safe routes on offer.

On a systemic level, we continued building on our casework expertise, enabling us to advocate for policy changes to improve the safe routes available to refugees. By using our casework as evidence, we were able to successfully campaign to improve one safe route for refugees from Ukraine, ending the exclusion of unaccompanied children from the Homes for Ukraine Scheme.

**GOAL 2: We will improve access to safe routes for refugees outside of Europe seeking protection within Europe**

**Core work:**

2022 saw our legal teams in the UK, France and Greece able to take on more cases for children outside of Europe, supporting unaccompanied children in countries such as Sudan, Iran, Afghanistan, Turkey and Pakistan.

Our legal team in the UK have had to adapt at pace following the legislative changes to legal routes as a result of Brexit. The year saw us preparing and submitting more and more Entry Clearance applications, building invaluable knowledge that has allowed us to succeed in almost every such case, either at initial stage or appeal stage. We supported all clients who arrived in the UK following the grant of Entry Clearance, referring them to CFAB.

Our legal team in France received a large number of requests for support from child protection services for family reunion processes for unaccompanied minors (UAMs) with refugee status in France. Such requests from UAMs are new and on the rise, and support workers lack knowledge and experience of family reunion processes. Although we could not take on all cases referred to us, we remained committed to increasing the capacity of child protection services to support unaccompanied minors in these processes. We set up a training and support program which is already quite successful with 8 training sessions scheduled in as little as 3 months.

**36**

families were given social support to safely arrive and access services in the UK and across Europe

**Crisis response work:**

Launched in late-2021, the 'Alliance Française Pro-Bono pour les Afghans' (AFPBA) project in France continued with 12 commercial law firms helping assist Afghans to safely reach family in France. The project received more than 300 requests in 2022. Although we could only handle a small portion of these requests, we managed to send information documents and guidance relating to the appropriate procedure to the families we were not able to directly work with. Thanks to this project, by the end of 2022, 43 families, equivalent to 183 people including 97 children, were accompanied in their visa application procedure to safely reach France. The team also trained over 100 professionals on the procedure and legal avenues open to Afghan nationals who wish to seek asylum in France.

The UK Afghan Pro Bono Initiative (APBI) formally launched in the first quarter of the year and has received hundreds of referrals, and over 300 volunteers took part in the initial training. This



is a joint project with Refugee Legal Support (RLS) and 14 commercial law firms. We recruited a new supervising lawyer, based at SPI, and another lawyer, project coordinator and the community engagement and research lead based at RLS. The initiative won the “Best Pro Bono Partnership” award at the Law Works Pro Bono Awards; announced on 06/12/2022 and was subsequently highly commended in The Lawyers Awards.

It is also through the legal insights of our Afghan project work that we have been able to lead on the campaign to fix the routes available for Afghans still seeking a safe route to reunite with their families in the UK.



*Habib (name changed) reunites with his uncle in the UK in November 2022 after losing contact with his parents whilst fleeing Afghanistan.*

### **GOAL 3: We will challenge policies and rhetoric that undermine the fundamental right to seek asylum in Europe**

2022 saw us remain determined in the face of the hostile environment, adopting a strategic approach to campaign and advocacy plans. In the UK we campaigned in coalition against the Nationality and Borders Act, working cross-Party to build support for the right to seek asylum and the need for alternative safe routes including family reunion.

Working closely with our Young Leaders and Lord Dubs, we led an amendment on family reunion for unaccompanied children in Europe, won crucial votes in the Lords and secured some significant support in the Commons. Across the campaign on the Bill, we had at least 8 direct mentions of Safe Passage in Parliamentary debates and saw 9 Conservative MPs/Peers rebelling and voting for family reunion.

Safe Passage secured **117** media features and was referenced in Parliament **12** times

Our grassroots campaigners network grew to involve 360 people. They coordinated a faith leader's letter to the Prime Minister opposing the Nationality and Borders Bill and calling for safe routes including family reunion. The letter was signed by over 1000 multi-faith leaders, and the grassroots group mobilised their extensive faith networks to secure many of these signatures. It resulted in 65 pieces of press coverage, including an op-ed in the Times by former Archbishop Rowan Williams. Despite this strong campaign, the legislation was passed with devastating consequences for refugees seeking protection in the UK.

Investment in additional campaigning capacity in the past year has enabled us to significantly scale our press activities, with 178 pieces of media coverage last year, 21% of which was in traditionally non-supportive press and 3 pieces involved our Young Leaders.



*Safe Passage campaigners meet outside Parliament for the #NoAfghanLeftBehind action*

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We mobilised 6,100 people to sign our No Afghan Left Behind petition, calling on the UK Government for safe routes to the UK for those fleeing Afghanistan. We planned and coordinated a letter to the Times from 156 organisations, published on the anniversary of the fall of Kabul.

In total, our advocacy work in 2022 saw more than 43,000 people take action as part of our campaigns, with the Government defeated twice in the House of Lords. Whilst the year saw us successfully expand the safe route for Ukrainians, countries across Europe including the UK simultaneously removed the rights from many other refugees, forcing people to take a dangerous journey to reach safety and loved ones. Operating in this extremely hostile environment, with far-right movements across the continent growing, proved challenging.

We mobilised  
**43,406** digital  
actions within our  
campaigning and  
advocacy work

Safe Passage Young Leaders, a group of young people who are experts by experience, having a direct lived experience of forced migration and of navigating the various stages of the asylum process, continued to be invaluable contributors to the organisation. 2022 saw our Young Leaders programme go from strength to strength, enabling us to plan for employment opportunities for young leaders, ensuring that their direct lived experience of seeking sanctuary plays a central role in shaping our organisation and services.

We worked with  
**28** young leaders  
with lived  
experience to  
campaign for  
change

In January 2022, the Young Leaders hosted an online event with members of the House of Lords, to share their experiences and perspectives on the Nationality and Borders Bill. The event was well attended, and during a subsequent debate in the Lords, two peers referenced the event. Later in the year, eleven Safe Passage Young Leaders joined the Hummingbird Young Leaders for the 'Be the Change' residential in Sussex. They spent the weekend connecting, developing skills, playing games and exploring the local countryside and castle. Young Leaders fed back that the trip was 'empowering' and 'unforgettable'. In an exercise where they presented on issues they care about and want to change, all groups decided to focus on racism, discrimination, and inequality.

Safe Passage Young Leaders also came together in the summer to celebrate their achievements over the past two and a half years. Filled with their energy, passion and creativity, this event was

an important moment as some Young Leaders graduated from the programme. Whilst they'll remain part of the wider Safe Passage family, this is a key moment for many Young Leaders who have given so much and are ready for new challenges and opportunities. We were delighted to be joined by renowned refugee rights advocate and author, Gulwali Passarlay at that event. To mark the fall of Kabul, Young Leaders also held a kite-making workshop, which was led by a Young Leader who is currently working on Good Change Theatre's Fly with Me campaign in support of Afghanistan.

*"Because of the Young Leaders programme, I do not feel hopeless anymore; I feel so connected and motivated" - Zaid\*, Young Leader, 2022*

\*Name changed to protect their anonymity

**GOAL 4: We will hold ourselves accountable to all those connected and committed to our work by embodying our values and mission on every level that we operate**

As we've continued to grow our impact with refugees, we've also taken important steps forwards in the sustainability of our organisation. We deepened our work with experts by experience, exploring new ways to involve 'EBE' consultants in our work, creating paid opportunities and also strengthening our recruitment practices to remove the barriers to employment at Safe Passage.

Our commitment to working with - not for - refugees has also seen us strengthen our Board of Trustees with new appointments that increase the lived experience and racial diversity of the Board, and we have taken important steps forwards in our learning and development towards anti-racism as an organisation. We are not complacent however, and we know that there is much more work to do as we continue to grow in line with our values.

People are at the centre of what we do – from the expertise of our staff and volunteers, to our clients and collaborators. We continue taking steps to shift power to people who have direct experience of seeking sanctuary within our own internal structures of decision-making. We support people's meaningful participation and aim to recognise, value and where appropriate fairly remunerate the contribution of 'experts by experience', ensuring this contribution becomes an integral aspect of all strategic decision-making within the organisation.

We have also been working to establish mechanisms within the organisation focused on anti-racism. This is to ensure that anti-racist efforts are not side-lined or viewed as a project but

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rather becoming central to the way in which the organisation works. The year saw us develop our Anti-racism Action plan, which concentrates on tangible achievable goals in relation to anti-racism. This plan identifies 6 'priority areas' for SPI, based on the actions taken to-date and the feedback and recommendations made:

- Increasing representation
- Improving management practice and staff support
- Working 'with not for'
- Anti-racism in our programmatic work
- Organisational learning and understanding
- Monitoring our progress

The year also saw us make great progress in the delivery of core functions of the organisation, including; strengthening governance processes; introducing a new risk management policy; improving staff retention and wellbeing; introducing family-friendly policies; introducing a new organisational salary structure and delivering cost of living salary increases; and adoption of best practice in positive action recruitment for people with lived experience of seeking asylum and being a refugee in the UK. We also started strengthening our support and supervision framework that will empower staff in reaching individual, team, and organisational goals.

**Fundraising in 2022**

Safe Passage International continued to maintain a diverse income portfolio, with funds raised from individual donors, trust and foundations, corporate sponsorship and partnerships, and community events, with Gift Aid applied in all appropriate instances.

2022 saw the charity continue to attract and engage public support, with a total of £694,266 secured in donations, ensuring more than half of the charity's income for the year was unrestricted. The fundraising team quickly mobilised in response to the outbreak of war in Ukraine, securing the resource needed for the charity's Ukraine Response Project. SumofUs (Ekō) ran a successful appeal garnering global community support to assist.

Safe Passage was selected for a BBC Radio 4 Appeal, where we worked with Hassan Akkad to broadcast a message on behalf of the charity, raising more than £36,000. An event at the House of Lords to raise awareness of the Safe Passage Friends scheme successfully re-engaged several lapsed donors and attracted some substantial gifts. Radiohead also partnered with Safe Passage, donating the profits of their limited-edition T-Shirts to generously support our work with



refugees. The charity also continued to receive funding from a range of trusts, foundations, and legal firms, as well as establishing new partnerships.

## **Our Standards**

Safe Passage International is registered with the UK Fundraising Regulator. We actively manage our fundraising activities to ensure we fully comply with the relevant codes of practice and statutory regulations. We generate funds from a wide range of mainly UK sources. This includes individual one-off donations, regular gifts, corporate donations, legacies, and trust and foundations funding, as well as Gift Aid. 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](http://www.safepassage.org.uk) as well as our social media channels: Twitter, Facebook, and Instagram. We publish an annual impact report to show the difference supporters have helped to make.

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 in 2022. If a complaint were to be received with regards to fundraising carried out by Safe Passage, it would be recorded and investigated as appropriate. Any serious complaint would be escalated to our Leadership Team and Trustees.

## **Third Parties**

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

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fundraising to support our work, and our fundraising team supports them to fundraise safely and appropriately.

The whole Safe Passage community would like to thank every one of our supporters who contributed to keeping the organisation going in 2022. We are incredibly grateful to all our supporters, Friends and partners without whom we could not continue our work.

We would like to give an especially big thank you to all the Trusts and Foundations that supported our work during the year, including:

- A B Charitable Trust
- Choose Love
- Comic Relief
- Community Justice Fund
- EPIM
- Geoff Herrington Charitable Trust
- Joseph Rowntree Charitable Trust
- Paul Hamlyn Foundation
- Porticus UK
- Sigrid Rausing Trust
- The Pilgrim Trust
- The Reta Lila Foundation
- The Roddick Foundation
- The Swire Charitable Trust
- Treebeard Trust
- Trust for London
- Unbound Philanthropy

## **Financial Review**

### **Income and Expenditure**

During the year under review the charity has continued to operate effectively. The charity has been able to consolidate its financial stability amidst a significant increase of its activities and expenditures due to the impact of the end of the Covid crisis restrictions, the cost-of-living crisis, and the implementation of new projects responding to the Afghanistan and Ukraine crises. Financial stability was ensured through careful financial management, the development of new finance and internal control processes, good fundraising performance, and a mid-year reforecast and cashflow projection together with monthly management accounts reviews, which have enabled the organization to come through 2022 successfully.

Total income for the year to 31 December 2022 amounted to £1,940,510 compared to £1,645,126 recorded for the year to 31 December 2021, a 18.0% increase. This reflects the efforts of the staff team, and the strong and loyal support of our donors and volunteers during the year.

Total expenditure for the year to 31 December 2022 amounted to £1,854,181 compared to £1,359,015 recorded for the year to 31 December 2021. This represented an overall increase of 36.4%.

The deficit of £7,260 on restricted funds has resulted in a restricted fund level of £51,489 on 31 December 2022. Unrestricted funds increased by 9.1%. The Charity recorded a surplus net income position of £86,329 which reflects the need in 2023 to balance the impact of the cost-of-living crisis 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 around four months' current expenditure (£690,000), 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 2022 stand at £776,337 (31 December 2021 they stood at £796,770) not including designated funds and including fixed assets. The Trustees are assessing how to invest our surplus reserves in a way that provides long term sustainable growth for the charity over the current three-year strategy (2022-2025).

### **Risk Management**

During the year the charity has adopted a new risk management policy championing best practice in risk management and mitigation. The Trustees have periodically assessed the major risks to which Safe Passage is exposed and were 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 staff, volunteers and Safeguarding quarterly.

Safeguarding continues to be the other key risk for the charity, given the vulnerable circumstances our clients face. In 2022, following a learning review in the previous year, we

created a role of International Safeguarding and Protection Manager further strengthening our commitment to safeguarding and increasing the organisational capacity, as well as upskilling the whole organisation in best practices in Safeguarding and Protection. We kept learning and improved upon our Safeguarding Policy and have benefited from recruiting an experienced Safeguarding Lead, Atiqullah Sayed, to the board of trustees who brings additional expertise and oversight.

### **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 2022 of Tim Stevens (Chair), Patricia Whaley (Treasurer), the two were also Trustees of SPI in 2022.

SPI was registered in Greece 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. The year saw a creation of Legal and Advocacy subcommittee which will provide expertise and act as a sounding board to legal and campaigns developments. The remit of this, if formalised, subcommittee will be decided in 2023.

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. For 2022 we have extended a misconduct disclosure scheme to our trustees as well. 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 International are the Board of Trustees and the 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**

For the second year in succession 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 for 2022 was -11.4% (2021 figure was 1%), and in senior roles especially, there was a significant gap in favour of women. This is mainly due to the higher daily rate of external consultants during the reporting period who were all women. The figures

indicate that the organisation has a 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 2023 the organisation will be adopting a new salary strategy, which was planned for 2022 but not realised, and equal pay is the key consideration for the charity.

### **Ethnicity Pay Gap**

Our commitment to diversity, representation and inclusion is highlighted in voluntary publication of our ethnicity pay gap. We have used the same methodology as we did for the gender pay gap, being aware that different methodology might be better suited to capture the true nature and roots of any highlighted pay gap. We will strive to develop this for following publications. Overall, the ethnicity pay gap within the charity for 2022 was -11.6% in favour of people of colour. This is mainly due to the higher daily rate of external consultants who were included in the sample calculation and have identified as black, brown or a person of colour. As with gender pay gap this requires constant attention and improvement, and it does not account for intersectional nature of inequality.

## References and Administrative Details

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

**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:

Patricia Whaley	Honorary Treasurer
Andrew Purkis	Chair, resigned 18 <sup>th</sup> April 2023
Magid Magid	Chair, appointed 18 <sup>th</sup> April 2023
Jason Rabinowitz	
Timothy Stevens	
Shu Shin Luh	resigned 18 <sup>th</sup> April 2023
Ioannis Papageorgiou	
Francesca Klug	
Lusine Manukyan	
Naqeeb Saide	resigned 5th December 2022
Caroline Tu'phoung Doan	appointed 27 <sup>th</sup> September 2022
Clare Tudor	appointed 27 <sup>th</sup> September 2022
Jack Steadman	appointed 27 <sup>th</sup> September 2022
Atiqullah Sayed	appointed 27 <sup>th</sup> September 2022

## Company Secretary

Jasmin Bukic

## Key management personnel

Bethany Gardiner-Smith	CEO
Gunes Kalkan	Campaigns and Communications
Jasmin Bukic	Operations and People
Jennine Walker	UK Legal, resigned 12 <sup>th</sup> February 2023
Sarah Miguel	Fundraising appointed March '22
Marie Charlotte Fabie	Safe Passage France
Pascal Arthaud	International Finance and Programmes
Sandy Protogerou	Safe Passage Greece

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

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

**Solicitors** Russell Cooke  
2 Putney Hill  
London, SW15 6AB

## Trustees' annual report

For the year ended 31 December 2022

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### Statement of responsibilities of the trustees

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

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

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

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

In so far as the trustees are aware:

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 13 (2021: 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 the charitable company's auditor in previous years and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 25<sup>th</sup> September 2023 and signed on their behalf by

Patricia Whaley  
Treasurer

## Independent Auditor's Report

To the members of

Safe Passage International

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### 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 2022 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 2022 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**

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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**

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- 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.

## Independent Auditor's Report

### To the members of

### Safe Passage International

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#### Capability of the audit in detecting irregularities

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

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

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### **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)

27 September 2023

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 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>							
Donations and Bank Interest	2	1,189,486	742,882	<b>1,932,368</b>	1,246,701	368,181	1,614,882
Charitable activities							
Legal & Casework	3	–	–	–	13,716	–	13,716
Advocacy and Campaigns	3	–	8,142	<b>8,142</b>	–	16,528	16,528
<b>Total income</b>		<b>1,189,486</b>	<b>751,024</b>	<b>1,940,510</b>	<b>1,260,417</b>	<b>384,709</b>	<b>1,645,126</b>
<b>Expenditure on:</b>							
Raising funds	4	195,873	–	<b>195,873</b>	182,917	–	182,917
Charitable activities							
Legal & Casework	4	771,334	297,397	<b>1,068,730</b>	508,195	243,772	751,967
Advocacy & Campaigns	4	132,962	456,615	<b>589,577</b>	229,421	194,710	424,131
Other		–	–	–	–	–	–
<b>Total expenditure</b>		<b>1,100,169</b>	<b>754,012</b>	<b>1,854,181</b>	<b>920,533</b>	<b>438,482</b>	<b>1,359,015</b>
<b>Net income for the year</b>	5	<b>89,317</b>	<b>(2,988)</b>	<b>86,329</b>	<b>339,883</b>	<b>(53,772)</b>	<b>286,111</b>
Transfers between funds	18	4,272	(4,272)	–	40,922	(40,922)	–
<b>Net income before other recognised gains and losses</b>		<b>93,589</b>	<b>(7,260)</b>	<b>86,329</b>	<b>380,805</b>	<b>(94,694)</b>	<b>286,111</b>
<b>Net movement in funds</b>	18	<b>93,589</b>	<b>(7,260)</b>	<b>86,329</b>	<b>380,805</b>	<b>(94,694)</b>	<b>286,111</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,028,209	58,749	<b>1,086,958</b>	647,404	153,443	800,847
<b>Total funds carried forward</b>		<b>1,121,798</b>	<b>51,489</b>	<b>1,173,287</b>	<b>1,028,209</b>	<b>58,749</b>	<b>1,086,958</b>

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.

**As at 31 December 2022**

		<b>The group</b>		<b>SPI UK</b>	
	Note	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets:</b>					
Tangible assets	10	<b>11,272</b>	13,749	<b>11,272</b>	13,215
		<b>11,272</b>	13,749	<b>11,272</b>	13,215
<b>Current assets:</b>					
Debtors	13	<b>249,612</b>	275,451	<b>285,786</b>	217,319
Cash at bank and in hand		<b>1,283,100</b>	1,153,776	<b>1,036,986</b>	1,047,154
		<b>1,532,712</b>	1,429,227	<b>1,322,772</b>	1,264,473
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14	<b>(370,697)</b>	(356,019)	<b>(253,260)</b>	(238,809)
<b>Net current assets</b>		<b>1,162,015</b>	1,073,208	<b>1,069,512</b>	1,025,664
<b>Total assets less current liabilities and total net assets</b>		<b>1,173,287</b>	1,086,958	<b>1,080,784</b>	1,038,878
<b>Funds:</b>	18				
Restricted income funds		<b>51,489</b>	58,749	<b>51,489</b>	58,749
Designated Fund		<b>345,461</b>	231,439	<b>345,461</b>	231,439
Unrestricted general funds		<b>776,337</b>	796,770	<b>683,834</b>	748,690
<b>Total funds</b>		<b>1,173,287</b>	1,086,958	<b>1,080,784</b>	1,038,878

Approved by the trustees on 25 September 2023 and signed on their behalf by

Patricia Whaley  
Treasurer

Consolidated statement of cash flows

For the year ended 31 December 2022

	Note	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Net income for the reporting period (as per the statement of financial activities)		86,329		286,111	
Depreciation charges		2,477		2,706	
Decrease/(Increase) in debtors		25,839		(111,092)	
Increase in creditors		14,678		5,540	
<b>Net cash provided by operating activities</b>			129,324		183,264
<b>Cash flows from investing activities:</b>					
Purchase of fixed assets		-		-	
<b>Net cash (used in) investing activities</b>			-		-
<b>Change in cash and cash equivalents in the year</b>			129,324		183,264
Cash and cash equivalents at the beginning of the year			1,153,776		970,512
<b>Cash and cash equivalents at the end of the year</b>			1,283,100		1,153,776
<b>Analysis of cash and cash equivalents</b>					
	At 1 January 2022 £	Cash flows £	Other non- cash changes £	At 31 December 2022 £	
Cash at bank and in hand	1,153,776	129,324	-	1,283,100	
<b>Total cash and cash equivalents</b>	1,153,776	129,324	-	1,283,100	

**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 79446, LONDON E2 2HS.

**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 SPI UK and its two controlled entities Safe Passage International (France) and Safe Passage International (Greece) on a line by line basis. Transactions and balances between SPI UK and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of SPI UK's balance sheet. A separate statement of financial activities, or income and expenditure account, for SPI UK 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. 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.

**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.



**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 £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Gifts	1,186,697	742,882	1,929,579	1,246,701	368,181	1,614,882
Bank Interest	2,789	–	2,789	–	–	–
	<u>1,189,486</u>	<u>742,882</u>	<u>1,932,368</u>	<u>1,246,701</u>	<u>368,181</u>	<u>1,614,882</u>

**3 Income from charitable activities**

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Legal & Casework						
Children & Families Across Borders	–	–	–	13,500	–	13,500
Training provided by SPI France	–	–	–	216	–	216
Sub-total for Legal & Casework	–	–	–	13,716	–	13,716
Advocacy & Campaigns	–	8,142	8,142	–	16,528	16,528
Total income from charitable	–	8,142	8,142	13,716	16,528	30,244

## 4a Analysis of expenditure (current year)

	Charitable activities						
	Raising funds £	Legal & Casework £	Advocacy & Campaigns £	Governance costs £	Support costs £	2022 Total £	2021 Total £
Staff costs (Note 6)	105,728	589,026	377,925	87,269	209,278	1,369,226	1,002,732
France Operations	–	33,714	10,374	–	7,780	51,868	21,532
Greece Operations	–	24,747	–	–	–	24,747	26,970
UK Legal & Arrivals	–	89,371	–	–	–	89,371	62,652
Governance costs	–	–	–	14,822	–	14,822	16,662
Other UK expenditure	34,833	–	35,343	–	233,971	304,147	228,468
	140,561	736,858	423,641	102,092	451,030	1,854,181	1,359,015
Support costs	45,103	270,618	135,309	–	(451,030)	–	–
Governance costs	10,209	61,255	30,627	(102,092)	–	–	–
<b>Total expenditure 2022</b>	<b>195,873</b>	<b>1,068,730</b>	<b>589,577</b>	<b>–</b>	<b>–</b>	<b>1,854,181</b>	<b>–</b>
Total expenditure 2021	182,917	751,967	424,131	–	–	–	1,359,015

## 4b Analysis of expenditure (prior year)

	Charitable activities					
	Raising funds	Legal & Casework	Advocacy & Campaigns	Governance costs	Support costs	2021 Total
	£	£	£	£	£	£
						-
Staff costs (Note 6)	116,579	425,290	253,933	81,272	125,658	1,002,732
France Operations	-	16,149	5,383	-	-	21,532
Greece Operations	-	26,970	-	-	-	26,970
UK Legal & Arrivals	-	62,652	-	-	-	62,652
Governance costs	-	-	-	16,662	-	16,662
Other UK expenditure	29,521	-	54,361	-	144,587	228,468
	146,100	531,059	313,677	97,935	270,245	1,359,015
Support costs	27,024	162,147	81,072	-	(270,245)	-
Governance costs	9,793	58,761	29,380	(97,935)	-	-
<b>Total expenditure 2021</b>	<b>182,917</b>	<b>751,967</b>	<b>424,131</b>	<b>-</b>	<b>-</b>	<b>1,359,015</b>

**5 Net income for the year**

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation	2,477	2,706
Operating lease rentals:		
Property	65,119	54,647
Other	–	5,275
Auditor's remuneration (excluding VAT):		
Audit	10,050	9,150
Other services	–	–
Foreign exchange (gains) or losses	<u>3,270</u>	<u>2,745</u>

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

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	1,108,411	838,974
Social security costs	203,744	117,618
Employer's contribution to defined contribution pension schemes	57,072	46,140
	<u>1,369,226</u>	<u>1,002,732</u>

No employee earned more than £60,000 during the year (2021: none).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel was £499,987 (2021: £415,588).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs 2022 £2,148 (2021: £Nil).

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 34, FTE 29 (2021: headcount 26, FTE 24).

**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 2022 (2021: none).

Donations from trustees in 2022 totaled £3,011 (2021: 1,760). There were no other donations from related parties outside the normal course of business and there were no restricted donations from related parties.

**9 Taxation**

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

**10 Tangible fixed assets**

The group	SPI France Computer Equipment £	SPI UK Computer Equipment £	SPI UK Fixtures & Fittings £	Total £
<b>Cost</b>				
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
<b>Depreciation</b>				
At the start of the year	1,369	750	2,460	4,579
Charge for the year	535	429	1,514	2,477
At the end of the year	1,904	1,179	3,974	7,056
<b>Net book value</b>				
At the end of the year	–	107	11,165	11,272
At the start of the year	535	536	12,679	13,749

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:

	2022 £	2021 £
Income from Charitable Activities	–	216
Donations (Restricted)	73,021	–
Donations and Bank Interest	7,475	
Contribution from parent undertaking	407,471	242,019
<b>Income</b>	<b>487,967</b>	<b>242,234</b>
<b>Expenses</b>	<b>(470,796)</b>	<b>(230,681)</b>
<b>Surplus</b>	<b>17,172</b>	<b>11,553</b>
<b>Charitable Funds</b>		
Total charitable funds brought forward	23,963	12,410
Surplus	17,172	11,553
<b>Total charitable funds carried forward</b>	<b>41,135</b>	<b>23,963</b>
The aggregate of the assets, liabilities and reserves was:		
Assets	166,717	148,407
Liabilities	(125,582)	(124,444)
<b>Reserves</b>	<b>41,135</b>	<b>23,963</b>

There were no amounts owed to the parent undertaking at the end of the year (2021: £Nil).

There were no amounts owed from the parent undertaking at the end of the year (2021: £16,971).

An advance payment of £17,373 was made in December by SPI UK to cover January expenses

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 2022.

**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:

	2022 £	2021 £
Contribution from parent undertaking	172,164	162,674
<b>Income</b>	<b>172,164</b>	162,674
Expenses	(144,780)	(149,413)
<b>Surplus</b>	<b>27,384</b>	13,261
<b>Charitable Funds</b>		
Total charitable funds brought forward	24,115	10,853
Surplus	27,384	13,261
<b>Total charitable funds carried forward</b>	<b>51,499</b>	24,115
The aggregate of the assets, liabilities and reserves was:		
Assets	86,067	33,672
Liabilities	(34,568)	(9,557)
<b>Reserves</b>	<b>51,499</b>	24,115

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

An advance payment of £24,322 was made in December by SPI UK to cover January expenses

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 2022.

**12 Parent charity (SPI UK)**

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

	2022 £	2021 £
Gross income	1,860,014	1,644,910
Surplus for the year	<b>41,773</b>	283,847

**13 Debtors**

	The group 2022 £	2021	SPI UK 2022 £	2021
Trade debtors	5,971	4,878	3,790	3,790
Other debtors	51,676	59,365	48,614	3,027
Prepayments	21,861	17,640	20,714	16,934
Prepayments for Janfrom SPI UK to SPI Greece/France	–	–	42,565	
Accrued income	170,104	193,569	170,104	193,569
	<b>249,612</b>	275,451	<b>285,786</b>	217,319

**14 Creditors: amounts falling due within one year**

	The group 2022 £	2021 £	SPI UK 2022 £	2021 £
Trade creditors	19,888	2,354	19,256	(1,472)
Taxation and social security	130,864	61,456	19,114	13,894
Pension Fund	6,672	5,186	6,672	5,186
Accruals	32,324	24,821	30,947	24,268
Value due from SPI UK to SPI France	–	–	–	16,791
Deferred income (note 15)	180,950	262,202	177,271	180,142
	<b>370,697</b>	356,019	<b>253,260</b>	238,809



**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.

	<b>The group</b>		<b>SPI UK</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Opening Balance	<b>262,202</b>	252,046	<b>180,142</b>	252,046
Amount released to income in the year	<b>(255,203)</b>	(252,046)	<b>(173,142)</b>	(252,046)
Amount deferred in the year	<b>173,950</b>	262,202	<b>170,272</b>	180,142
Balance at the end of the year	<b>180,950</b>	262,202	<b>177,271</b>	180,142

**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)**

	<b>General unrestricted £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Tangible fixed assets	11,272	–	–	<b>11,272</b>
Net current assets	765,065	345,461	51,489	<b>1,162,015</b>
<b>Net assets at 31 December 2022</b>	<b>776,337</b>	<b>345,461</b>	<b>51,489</b>	<b>1,173,287</b>

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

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

## 18a Movements in funds (current year)

	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
<b>Restricted funds:</b>					
AB CHARITABLE TRUST	15,000	20,000	(20,000)	–	15,000
AFPBA LAW FIRMS FRANCE	–	60,244	(60,244)	–	–
APBI LAW FIRMS UK	–	45,631	(45,291)	–	340
ARNOLD CLARK COMMUNITY FUND	–	1,000	(1,000)	–	–
CHOOSE LOVE	–	106,041	(106,041)	–	–
COMIC RELIEF	38,947	96,698	(135,645)	–	–
DIGITAL LIFT	–	950	(950)	–	–
EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)	2,120	89,012	(55,130)	–	36,003
FOUNDATION 1	–	40,640	(40,640)	–	–
FOUNDATION 2	–	55,617	(55,471)	–	146
GEOFF HERRINGTON CHARITABLE TRUST	–	2,000	(2,000)	–	–
PAUL HAMLYN FOUNDATION	–	20,000	(20,000)	–	–
PORTICUS	–	86,719	(86,719)	–	–
RRE – EU	2,683	8,142	(6,554)	(4,272)	–
SPIUP LAW FIRMS	–	32,100	(32,100)	–	–
THE LAW SOCIETY CHARITABLE TRUST	–	2,500	(2,500)	–	–
THE PILGRIM TRUST	–	10,000	(10,000)	–	–
THE RODDICK FOUNDATION	–	15,000	(15,000)	–	–
THE SWIRE CHARITABLE TRUST	–	1,667	(1,667)	–	–
TREEBEARD TRUST	–	7,500	(7,500)	–	–
TRUST FOR LONDON	–	44,563	(44,562)	–	–
WOODWARD FOUNDATION	–	5,000	(5,000)	–	–
<b>Total restricted funds</b>	<b>58,749</b>	<b>751,024</b>	<b>(754,012)</b>	<b>(4,272)</b>	<b>51,489</b>
<b>Unrestricted funds:</b>					
Designated funds:					
OPPORTUNITIES FUND	41,834	–	(1,766)	–	40,068
FUTURE ACTIVITIES FUND	189,605	–	–	65,788	255,393
STAFF CONTINGENCY FUND	–	–	–	50,000	50,000
<b>Total designated funds</b>	<b>231,439</b>	<b>–</b>	<b>(1,766)</b>	<b>115,788</b>	<b>345,461</b>
<b>General funds</b>	<b>796,770</b>	<b>1,189,486</b>	<b>(1,098,403)</b>	<b>(111,516)</b>	<b>776,337</b>
<b>Total unrestricted funds</b>	<b>1,028,209</b>	<b>1,189,486</b>	<b>(1,100,169)</b>	<b>4,272</b>	<b>1,121,798</b>
<b>Total funds</b>	<b>1,086,958</b>	<b>1,940,510</b>	<b>(1,854,181)</b>	<b>–</b>	<b>1,173,287</b>

## Purposes of restricted funds

## AB CHARITABLE TRUST

Fund restricted to UK activities.

**Purposes of restricted funds (continued)**

**AFPBA LAW FIRMS FRANCE**

Pro Bono Legal partnerships established to support Afghan refugees seeking safety in France.

**APBI LAW FIRMS UK**

Pro Bono Legal partnerships established to support Afghan refugees seeking safety in the UK.

**ARNOLD CLARK COMMUNITY FUND**

A restricted grant towards the young leaders residential

**CHOOSE LOVE (HELP REFUGEES)**

Two grants: salary costs in France, the pilot phase of the Ukraine Response Project.

**COMIC RELIEF**

Two grants: Core funding from the Across Borders Fund for Safe Passage towards support for people on the move throughout Europe. Emergency funding towards France's Afghan Response Project.

**DIGITAL LIFT**

A restricted small grant towards software costs.

**EUROPEAN PROGRAMME FOR INTEGRATION AND MIGRATION (EPIM)**

Two grants: one grant towards our response to the Afghan crisis in France and one grant towards our Ukraine Response Project.

**FOUNDATION #1**

Towards our Campaigning and Advocacy work in response to the Afghan Crisis.

**FOUNDATION #2**

12-month grants for the UK Arrivals Programme and Youth Advocacy Programme supporting families and children pre-arrival and upon arrival in the UK.

**GEOFF HERRINGTON CHARITABLE**

A restricted grant towards remuneration for experts by experience.

**PAUL HAMLYN FOUNDATION**

A grant towards Afghan Response – Campaigning & Advocacy (UK).

**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.

**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. RRE was dissolved and their surplus funds transferred to SPI as unrestricted funds.

**SPIUK LAW FIRMS**

Pro Bono Legal partnerships established to support refugees fleeing Ukraine.

**THE LAW SOCIETY CHARITABLE TRUST**

A restricted grant towards the Ukraine Response Project.

**Purposes of restricted funds (continued)**

**THE PILGRIM TRUST**

A restricted grant towards the Ukraine Response Project (UK campaigning).

**THE RODDICK FOUNDATION**

A restricted grant towards the Ukraine Response Project (pilot phase).

**THE SWIRE CHARITABLE TRUST**

Fund restricted to UK activities.

**TREEBEARD TRUST**

A restricted grant towards the Ukraine Response Project.

**TRUST FOR LONDON**

A grant plus continuation funding towards the Press and Public Affairs Manager and Youth Advocacy Programme.

**UNBOUND PHILANTHROPY**

A restricted grant towards campaigning policy work.

**WOODWARD FOUNDATION**

A restricted grant towards SPI's Afghan Response campaigning.

**Purposes of designated funds**

**FUTURE ACTIVITIES FUND**

This fund represents the commitment the trustees have made to the implementation of specific 2023 activities and projects.

**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.

**STAFF CONTINGENCY FUND**

In aid of progressive family friendly policies and any staffing shortcomings due to programmatic / core capacity response.

## 18b Movements in funds (prior year)

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
<b>Restricted funds:</b>					
AB CHARITABLE TRUST	–	20,000	(5,000)	–	<b>15,000</b>
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)	–	<b>38,947</b>
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)	–	<b>2,120</b>
MAJOR DONOR	15,741	–	(15,741)	–	–
PORTICUS	–	84,116	(84,116)	–	–
RETA LILA HOWARD FOUNDATION	–	43,167	(43,167)	–	–
RRE-EU	–	16,284	(13,601)	–	<b>2,683</b>
TRUST FOR LONDON	–	46,500	(46,500)	–	–
<b>Total restricted funds</b>	<b>153,443</b>	<b>384,710</b>	<b>(438,481)</b>	<b>(40,922)</b>	<b>58,749</b>
<b>Unrestricted funds:</b>					
Designated funds:					
OPPORTUNITIES FUND	–	–	(18,166)	60,000	<b>41,834</b>
FUTURE ACTIVITIES FUND	–	–	–	189,605	<b>189,605</b>
<b>Total designated funds</b>	<b>–</b>	<b>–</b>	<b>(18,166)</b>	<b>249,605</b>	<b>231,439</b>
<b>General funds</b>	<b>647,404</b>	<b>1,260,417</b>	<b>(902,370)</b>	<b>(208,683)</b>	<b>796,770</b>
<b>Total unrestricted funds</b>	<b>647,404</b>	<b>1,260,417</b>	<b>(902,370)</b>	<b>40,922</b>	<b>1,028,209</b>
<b>Total funds</b>	<b>800,847</b>	<b>1,645,127</b>	<b>(1,340,851)</b>	<b>–</b>	<b>1,086,958</b>

**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. Emergency funding towards France's Afghan Response Project.

**COMMUNITY JUSTICE FUND**

Funding for the UK Legal Team.

**CROWD JUSTICE**

SPI's fundraiser on "Crowd Justice" website to cover home office costs of the Judicial Review we wished to pursue. As we won, we did not need to pay the Home Office legal costs. Crowd Justice standard terms allows us to release funds to general funds if a case is won.

**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

**MAJOR DONOR**

Funding for year to cover costs of lawyers developing 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.

**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:

	2022		2021	
	Property	Equipment	Property	Equipment
Less than one year	19,710		19,954	1,919
One to five years	-	-	-	-
Over five years	-	-	-	-
	<u>19,710</u>	<u>-</u>	<u>19,954</u>	<u>1,919</u>

**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.