



## **CRIBS International Ltd**

**A Charity for helping Refugee Mothers with young babies**

### **Report and Financial Statements**

**For the Year Ended 28<sup>th</sup> February 2019**

**Charity Number 1173021**

**Company number 10644387**



## **ANNUAL REPORT: CRIBS INTERNATIONAL**

It is hard to see how another year has gone past already and CRIBS International is now three years old. Since our start in 2016, we have developed from simply meeting costs and leaving the social work to other teams to having our own volunteers and staff. We have learnt a lot!

We continue to do what we do best, provide a home and a safe place for women and their families when they need it most. Change through birth is huge in ordinary, supported environments, but as a stranger (and often an unwelcome one), the changes faced are much more difficult. CRIBS aims to provide support and a wrap-around service during a baby's first year. It's not always easy. It's often tough, messy and complicated, but we continue to do what we do because we know you have our backs! Here's to another year of homes for mums!

### **Change and Progress**

The past year has seen huge changes across many fields for CRIBS. In Athens, we have rented extra flats and at the time of writing have 15 families housed. Whereas last year we generally had one family per flat we now have some flats with 2-3 family groups living together and two thirds of our families are single parents. 8 of these single mums are French-speaking women from Central Africa – another change for us! This is needs-driven and not ideal.

In response to this situation we have expanded our Greece-Based Team to meet the demands of our work and to ensure better outcomes for our families. CRIBS recognises the invaluable support the team gives to the families we help: they make appointments, support with Greek bureaucracy, visit families, liaise with landlords and ensure the fair distribution of donations. We also house an Afghan family who monitor flat-utilities usage, carry out repairs, operate a donation distribution centre and provide emergency accommodation in their spare room until more permanent accommodation can be found.

In the UK, CRIBS International has seven regular volunteers who manage the bookkeeping, gift aid, and auditing of financial records. In Dec 2018 we took the decision to employ a paid worker on a freelance basis for 4 hours per week - she supports the team, keeping an overview of activities and ensuring that everything ticks along.

CRIBS is delighted to have a fantastic team of supporters who organise talks, stalls, quiz nights, sponsored events and ceilidhs. They list items on E-bay, run amazing online auctions and keep our families housed. They buy medical items and clothes, and we have some wonderful knitters. A small volunteer communications team keep our profile "out there".

CRIBS is growing which is a wonderful thing to see, but what is constantly heart-warming is the kindness and passion which donors express. It is clear our supporters feel as strongly as we do that all families need a roof, a front door and their own safe and private place to welcome their newest family member. When I am thanked in person during phone calls and visits, I always say it is a large team effort.

Thank you for being part of the CRIBS Team.

**Sally Hyman**  
**Founder and Director/Trustee**

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# **CRIBS INTERNATIONAL LIMITED**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 28<sup>th</sup> FEBRUARY 2019**

The Trustees who are also Directors of CRIBS International Limited for the purposes of the Companies Act 2006, are pleased to present their second annual report together with the financial statements of the charity for the year ending 28 February 2019.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

## **1. ABOUT CRIBS INTERNATIONAL**

### **1.1 Remit**

We are a small but expanding charity (UK registered charity number 1173021) based in the UK providing simple but safe homes in Greece for refugee women and their families who are pregnant or have a baby under one year. The families we currently work with come from Afghanistan, Iran and Central Africa. When we meet them, they are all either in poor accommodation or homeless. Every penny raised or donated, and every action of support means we help people urgently needing a place to call home.

### **1.2 How we work and deliver Public Benefit**

Those who benefit from CRIBS International's work are refugee women who are either pregnant in the third trimester, pregnant with complications or who have a baby under 12 months old and their immediate families. We are registered to work in Bulgaria, France, Germany, Greece, Hungary, Italy and Turkey. This year we have only benefited refugees in Greece. In reviewing our strategic objectives and planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit. The trustees are satisfied that the strategic objectives are in line with the charity's objects as set out in the governing document.

### **1.3 How Families find us**

As we are becoming increasingly well known, families contact us through our website or Facebook, often with images of their shocking living conditions. Greece has many long-term independent volunteers who meet families in need and then contact us on our Facebook page or by phone. Wonderful organisations such as *AMURTEL* will ask us for support on behalf of a client. We don't advertise because we would be unable to meet the need. If we can assist a family, we will try to find them a small, basic flat. This is dependent on us either having a place currently available or enough in the bank for housing.

## **1.4 How we support Families**

New families receive moving in costs, basic food supplies, a stipend to cover basics until their cashcard comes through, family clothing (including maternity and baby clothing), as well as assistance with any legal or medical referrals. We also aim to get school places arranged for the children and access to Greek language and other classes for adults. We provide ongoing support to our families, paying utility bills and making regular visits with extra supplies. We also support with access to postnatal healthcare and birth control, as well as education on breastfeeding.

In 2018 we introduced a 'Moving On' grant to recognize that families have very little opportunity to save and when in a position to leave CRIBS care and take on their own apartment they need support with these costs.

This year the situation on the Greek islands has become more unsustainable so in an attempt to release pressure the authorities have allowed more vulnerable people to leave and go to the mainland. These people are however not often housed in suitable accommodation (for example no cooking facilities) and we have seen an increase in requests as a result. We are also experiencing an increase in single mothers arriving from Central African countries and more often than previously we are having to ask families to share accommodation. We do not like having to do this but the situation demands it. However we aim to house families with others who share a language and culture where possible thereby creating a supportive environment.

In 2004 *Ager and Strang* – in a report commissioned by the UK Home Office - found that improved 'social bonds' (connections within refugee's own communities) can enable groups to 'get on' without substantial external aid and play an important role in helping refugees to maintain a sense of identity and community, which contributes to a sense of security and wellbeing. We hope that by using the commonality of language and culture the women will support each other, form new bonds and share experiences.

As we write this report we are very excited to be fitting out the new CRIBS Free Shop which will mean that families will be able to access donated clothing and supplies and socialise together in the space.

## **1.5 How we ensure our Work delivers our Aims**

We review our aims, objectives and activities during our regular meetings. This review looks at what we have achieved and the outcomes of our work in the previous 12 months, and considers the success of our key activity and the benefits brought to those people we aim to help, ensuring our aims, objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit, recognising that our client group falls within an exempted category. In January 2019 we held our first CRIBS conference and dedicated two days to planning, training and communicating - it was so special to bring so many of our UK volunteers and supporters together in one room. For some of us it was the first time of meeting in person after years of online contact.

## **2. OUR BENEFICIARIES**

### **2.1 Overview**

Through 2018/19 CRIBS supported for 15 families by covering the rent and utilities, in order to provide a safe home. 7 families have moved on either to employment and their own home; reunification with family members; some returned to their countries of origin and others were housed by other NGOs once their babies reached 12 months.

### **2.2 How we have helped**

Through generous donations CRIBS has ensured that 15 families have had a roof over their heads, with a bathroom, kitchen and their own front door. This provision ensures a healthy and secure start to life for the babies as well as having many positive knock-on effects for all family members.

The shortest time we housed a family was for one month, due to their speedy relocation to France. We also have families who have been with us for the full year, who came to us with a baby under one year and had a second child shortly after. All families were housed until their baby reached twelve months old and we assisted with referrals to other NGOs such as *Love Without Borders* to ensure safe accommodation on leaving CRIBS. Of the 15 families we have housed the average monthly cost for rent and utilities was €455 (ranging from €435-€475.)

### **2.3 Monthly Living Expenses and Purchases**

When a family is waiting for their cash-card, we pay living expenses. Each adult receives €100, each baby €50 and children are given between €30 and €100 depending on age and needs. We continue to pay this money until the cash-cards come through, which can take many months. This variable expense makes it harder for us to plan and so increases the stresses on our finances. We also supply nappies to families where possible and encourage the use of terry nappies, provided by donation from the UK.

### **2.4 Legal Support**

CRIBS International made referrals to pro-bono lawyers for help with cash-cards, preparation for asylum interviews and assistance in dealing with asylum services.

### **2.5 Medical Support**

CRIBS workers help families to access medical support through Greek hospitals, *Médecins Sans Frontières*, *AMURTEL*, *Medical Volunteers International* and local social pharmacies. We assisted with problems of nutrition, pregnancy, postnatal needs, breastfeeding, weaning, birth control and reproductive issues. Our founder is a qualified lactation consultant who provides advice and support both remotely and during site visits. CRIBS provides over-the-counter medication and pays for hospital prescriptions which are not free to refugees in Greece.

## **2.6 Education**

Because we have provided housing for families, the children and adults have been able to go to school and language classes. We are really proud to report that all school-aged children regularly attended local schools and have begun to integrate into the community. One older child has been attending after school classes thanks to a generous sponsor and a number of parents have been attending both Greek and English language classes. In 2019 our aim is to secure nursery places for all younger children.

## **2.7 Case Studies**

One family came to us in the summer of 2018, having been arrested twice for trying to leave the country illegally. Their mental health was, not unsurprisingly, very shaky and they took some time to settle down. They shared a flat with another family, Mum attended language classes and Dad volunteered for other NGOs. Their personal story is tough, involving kidnap, drugging, imprisonment and escape from Afghanistan. We were delighted to hear that dad now has a paid job with a large company where he can use his considerable language skills and their moving-on grant helped towards them getting their own flat.

In 2017, we accepted a Syrian family with twins. Both parents are teachers and had escaped Assad's violence. Dad had been injured while arrested. After time on Lesbos, the parents arrived in Athens and mum, suffering from eclampsia, gave birth to two girls. They needed support and advice on basics such as play and weaning, having been isolated from family support. CRIBS housed them until they were ready to leave the country. The girls, both breastfed by their amazing mum, are now safely in Germany where they are starting a new life. We wish them well.

## **2.8 Referral, Progression and Monitoring**

We are still in contact with the very first family that we housed who are now settled in Scandinavia. Many of our families past and present keep in touch with us via *WhatsApp* or *Facebook* and we feel that this is evidence of the quality of support that we offer. When babies reach 12 months, families fall outside our remit. We ensure they have a place to go where they can continue their lives. Maintaining good relationships with related NGOs and organisations is essential to CRIBS' work.

### **3. FUNDRAISING AND FINANCIAL REVIEW**

#### **3.1 Donations**

Donations totalled £32,845 from individuals in 2018/9; an increase from the previous year, in part due to our more prominent social media presence - donations directly through *Facebook* (such as birthday appeals) are a growing and most welcome addition. We had two major donors this year but the majority of our donations are between £10 and £100. As a registered charity, CRIBS International is eligible for Gift Aid and has received £5,654 through tax payers' donations. This funding constitutes an important part of our income and we urge all donors to give us permission to claim Gift Aid on their donations. Unless specified otherwise, all donor income is restricted to being spent directly on assisting our families.

#### **3.2 Grants**

We have received £14,614 in grant funding with an amazing £10,000 from the *Catholic Women's League* and continued support from *Donate 4 Refugees* and the *Aegean Solidarity Network* who relentlessly raise and distribute much needed funds for small organisations such as CRIBS.

#### **3.3 Community Events**

CRIBS raised £1,420 this year through quiz nights, sponsored runs, social events organised by the *Catenians* and local community event stalls. As well as increasing our income, these events highlight our work at a time when the refugee situation in Greece is sadly not seen as newsworthy. The contacts we make during these events create a multiplier effect leading to further donations both financially and in kind. The CRIBS Facebook auctions raised an incredible £3,967 and have an ever growing number of both contributors and bidders.

We thank you all.

#### **3.4 Financial Position**

The Charity reported a net surplus for the year ended 28<sup>th</sup> February 2019 of £1,761. At the balance sheet date reserves amounted to £10,963 of which £8,292 were restricted.

#### **3.5 Reserves Policy**

The purpose of holding reserves is to ensure that CRIBS International is able to continue to meet its charitable objectives regardless of reasonable risks. Risks can arise in areas such as fundraising, currency exchange, beneficiary support, and trustee availability.

As a small charity, CRIBS International has defined its reserves as consisting of its bank balance, less accounts payable, and less any funds that are restricted or committed to purposes other than family support.

CRIBS International's Trustees have examined the requirements for reserves in the context of the main risks to the organisation. They have established a policy whereby the reserves held by CRIBS International should be between 3 and 6 months of the charity's direct expenditure on families, which currently amounts to between £12,000 - £24,000.

The trustees are confident that holding such a level of reserves will enable them to have sufficient working capital and to continue current activities should there be an unexpected drop in funding or unexpected expenses.

The charity's reserves at 28<sup>th</sup> February 2019 amounted to £10,868 but it intends, through its budgeting, to increase this level of reserves within the next 2-3 years due to rising expenditure associated with increased operations.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

## **4. WHAT NEXT?**

### **4.1 What happens to those who we can't help?**

This is the question that keeps us awake at night. The simple answer is we don't always know. Some we signpost to other organisations, such as *Love Without Borders*, who may be able to house them. We have recently advised a new Dutch NGO, *Tree of Life*, who will be setting up a hostel for single pregnant women and their new-borns. We have referred some families to squats which are rough and ready, but generally better than the dusty street. However in the last year other organisations have lost their funding and some of the largest, most established squats have been evicted and so housing continues to be difficult to find. There are always people who cannot get help from any of these sources. The result for some women is miscarriage, ill children and sometimes the death of an infant.

### **4.2 What do we have planned?**

CRIBS International no longer rents furnished apartments preferring cheaper unfurnished flats allowing us to provide larger and more comfortable accommodation which we are furnishing ourselves. We aim, through these savings, to take more families and ultimately to develop a whole building of apartments for the use of families with new babies or a pregnant woman. Although we have not been able to fund our planned communal social space we have secured a ground floor Free Shop which will be used to distribute donations to our families and hopefully opened out to the wider refugee community. Eventually we hope to use the shop space for small teaching sessions.

## 5. OUR PEOPLE

### 5.1 Directors/Trustees

The individuals listed below are all directors of the CRIBS International Company (governed by our Memorandum and Articles) and trustees of the CRIBS International charity for the purposes of charity law. Some of us have full time jobs; others are retired from paid work.

**Ms Sally Hyman** - Founder and full-time volunteer dealing with frontline needs and the hub of our organisation

**Ms Jo Rose** - Family support and fundraiser

**Mr Ian Frederick Cairns** - Company Secretary

**Ms Barbara Fletcher** – HR lead

**Mr Neil Maybin** - Finance and governance

**Mr Thomas Miller**

Amongst our skills are governance, fundraising, financial planning, housing, breastfeeding and childcare. All are deeply committed to justice for refugees.

Our Directors/Trustees are all volunteers who have been co-opted into the organisation. No members receive any benefits from the charity. Any expenses claimed are set out within Income and Expenditure in the Financial Report.

### 5.3 Finance and Admin Support team

CRIBS International has four regular volunteers who manage the bookkeeping, gift aid and auditing of financial records.

In Dec 2018 we took the decision to employ a paid worker on a freelance basis for 4 hours per week - she supports the team, keeping an overview of activities and ensuring that everything ticks along.

### 5.4 Greece-Based Team

In addition to our dedicated UK team we also have a Greece-Based Team which grew in 2018 to meet the demands of our work and to ensure better outcomes for our families. Our main worker, Amin, left CRIBS in the winter of 2018 to work with a larger NGO. We are very grateful for the long hours he put into the start of the organisation and wish him and his family all the best. New staff include Mohammed, an asylum seeker from Iran, who works alongside our Social Worker (US) to support all the families and manage the local issues. Brittany our Social Worker has a background in social work and previously worked for an NGO in Athens delivering sexual health classes. Together they make appointments, support with Greek bureaucracy, visit families, liaise with landlords and ensure the fair distribution of donations. The social work team have successfully supported 18 families to move on from CRIBS. We also have an Afghan couple who recently secured Greek residency and who monitor flat utilities usage, carry out repairs as well as managing the distribution centre from within their flat. They will soon be Free Shop managers as well. They also lovingly support families in emergency accommodation in their spare room until more permanent accommodation can be found.

## **5.5 Fundraisers**

CRIBS is delighted to have a fantastic team of supporters who organise talks, stalls, quiz nights, sponsored events and ceilidhs. They apply for grants and keep our families housed. They buy medical items and clothes, and we have some wonderful knitters. Their ages range from ten to eighty and they are all fabulous!

## **5.6 Communications Team**

CRIBS' communications team keep its profile "out there" via the website [cribsinternational.org](http://cribsinternational.org), Twitter @cribs\_int and on Facebook. If it's news, it's there.

## **6. GOVERNANCE**

### **6.1 Governing Document**

CRIBS international Limited is a company limited by guarantee governed by its Memorandum and Articles of Association as amended on 4<sup>th</sup> June 2019.

### **6.2 Director/Trustee Meetings and Decisions**

The CRIBS Team meets online every month, catching up on what has been happening since we last were together. We discuss family needs, expenditure, fundraising, and hear reports from Greece. Decisions are made after considerable discussion and all views are heard and considered.

### **6.3 Director/Trustee Induction and Training**

All current Directors/Trustees have been part of the organisation during its development and have been closely involved in the evolution of structure, policies and management. Any new future Directors/Trustees will receive all policies and guidance. They will be introduced to the work of the organisation at a practical level through online training and personal interviews with existing Directors/Trustees.

### **6.4 Recruitment and appointment of new Trustees**

As stated in the Articles, the number of Directors shall be not less than three but is not subject to any maximum unless the Directors pass a resolution to change these numbers.

Any person who is willing to act as a Director and is permitted by law to do so, may be appointed to be a Director by a decision of the Directors. Trustees are recruited through an open call out process for Trustees, advertising the skills required. This is advertised through a range of accessible channels and networks. Trustees are elected to the Board based on discussions and recommendations offered by Trustees, the Director and external advisors to the organisation.

### **6.5 Athens-based Team**

Working overseas can be challenging! However, CRIBS International has the benefit of wonderful, hard-working local representatives, including previous beneficiaries and independent volunteers. They are responsible for regularly visiting families, delivering aid and distributing stipends, and monitoring the use of the flats and fuel. All the expenditure is receipted or photographed (where receipts are not available), as is the case in some local markets).

## **6.6 Monitoring**

CRIBS International UK-based team members visited Athens three times over the year and weekly contact is maintained with representatives and families using the internet. Families have a strong bond with CRIBS workers and we remain in contact with previous beneficiaries who are now relocated. Financing visits was carefully managed with only a €15 daily expenses rate used by the UK volunteers in Athens. We either funded our own accommodation or kept costs to a bare minimum. The total amount spent during site visits was £3,966 with much of this spent on directly meeting the needs of families. We stocked food cupboards, fumigated flats, provided cots and nappies, paid for hospital transport and ensured that families had access to the health care they required.

## **6.7 Serious Incident reporting**

No serious incidents have occurred this year.

## **7. REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity Name CRIBS International Limited

Charity Registration Number 1173021

Company Registration Number 10644387

Company Registered Office  
24 Kielder Square  
Eccles New Road  
Salford  
M5 4UL

### **Directors and Trustees**

Ms Sally Hyman Appointed 28<sup>th</sup> February 2017

Ms Jo Rose Appointed 21<sup>st</sup> February 2018

Mr Ian Frederick Cairns Appointed 21<sup>st</sup> February 2018

Mrs Barbara Fletcher Appointed 28<sup>th</sup> February 2017

Mr Neil Maybin Appointed 21<sup>st</sup> February 2018

Mr Thomas Miller Appointed 28<sup>th</sup> February 2017 Resigned 17<sup>th</sup> February 2018, reappointed 1<sup>st</sup> September 2018

### **Company Secretary**

Mr Thomas Miller Appointed 28<sup>th</sup> February 2017 Resigned 20<sup>th</sup> July 2018

Mr Ian Frederick Cairns Appointed 10<sup>th</sup> April 2018

### **Independent Examiner**

**Duncan Goodman ACA**

### **Bankers**

Lloyds Bank, Caerphilly Branch, 21 Cardiff Road, Caerphilly, CF83 1WD.

CRIBS INTERNATIONAL LIMITED  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2019

		2019	2019	2019	2018
		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	Funds	Funds
		£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and grants	3	6,206	52,294	58,500	40,983
Charitable activities	3	0	0	0	0
<b>Total</b>		<b>6,206</b>	<b>52,294</b>	<b>58,500</b>	<b>40,983</b>
<b>EXPENDITURE ON:</b>					
Raising funds and Administration	4	1,759	0	1,759	2,195
Charitable activities	4	5,288	49,692	54,980	34,257
<b>Total</b>		<b>7,047</b>	<b>49,692</b>	<b>56,739</b>	<b>36,452</b>
<b>NET INCOME/EXPENDITURE</b>		<b>(841)</b>	<b>2,602</b>	<b>1,761</b>	<b>4,531</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	3	3,513	5,689	9,202	4,671
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,672</b>	<b>8,291</b>	<b>10,963</b>	<b>9,202</b>

CRIBS INTERNATIONAL LIMITED  
BALANCE SHEET  
AS AT 28<sup>TH</sup> FEBRUARY 2019

	Note	2019 £	2018 £
<b>CURRENT ASSETS</b>			
Debtors	6	130	1,268
Cash at bank and in hand		10,869	7,947
		<b>10,999</b>	<b>9,215</b>
<b>CREDITORS</b>			
Amounts falling due within one year	7	36	13
		<b>10,963</b>	<b>9,202</b>
<b>FUNDS</b>			
Unrestricted funds	9	2,672	3,513
Restricted funds	9	8,291	5,689
		<b>10,963</b>	<b>9,202</b>
<b>TOTAL FUNDS</b>			
		<b>10,963</b>	<b>9,202</b>

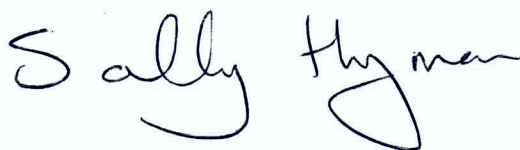
The company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed:



**SALLY HYMAN**

**Chair of Directors/Trustees on behalf of all the Directors/Trustees**

**Approved by the Directors/Trustees of CRIBS International on 12 September 2019**

CRIBS INTERNATIONAL LIMITED  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2019

**1. Entities and commencement of trading in previous Financial Year**

CRIBS International commenced trading as an unincorporated entity on 4<sup>th</sup> March 2016, was registered as a company on 28<sup>th</sup> February 2017, and as a charity on 12th May 2017.

The net assets of the unincorporated entity were taken over by CRIBS International Limited on the date of its incorporation, 28<sup>th</sup> February 2017. For meaningful comparison these assets are shown in these financial statements as funds brought forward at the start of that financial year. This differs from last year's accounts where they were shown as a donation.

**2. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with:

- The Statement of Recommended Practice (SORP): *Accounting and Reporting by Charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* issued 16<sup>th</sup> July 2014 and with
- The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with
- The Charities Act 2011: the charity constitutes a public benefit as defined by FRS 102.

**Income**

All income is recognised in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, it is probable that the income will be received, and the amount can be measured reliably.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or service as entitlement to the grant only occurs when the performance related conditions are met.

**Gift Aid**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and its treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Foreign Currency**

Transactions entered into in foreign currencies are translated into sterling at the rate of exchange prevailing at the date of the transaction. Monetary balances denominated in foreign currencies are translated into sterling at the rate of exchange at each balance sheet date.

CRIBS INTERNATIONAL LIMITED  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2019

**2. Accounting Policies continued**

**Donation of services and facilities**

Donated professional services and donated facilities are recognised on receipt on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Volunteer help**

The value of any volunteer help received is not included in the accounts but is described in the trustee's annual report.

**Expenditure**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

**Governance and support costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the uses of the resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Creditors**

Creditors are measured at settlement amounts less any trade discounts.

**Debtors**

Trade and other debtors are recognised at the settlement amount.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the Directors/Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. The charity did not have any designated funds during the period covered by this report but may choose to do so in future years.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or the basis of their donation. In 2018-19 the main restriction applied was that unless otherwise specified, donations must be spent directly on housing and assisting families.

CRIBS INTERNATIONAL LIMITED  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2019

3. Analysis of income	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £	2018 Total Funds £
<b>Donations and grants:</b>				
Donations, grants, and gifts	6,206	41,253	47,459	33,527
Gift Aid	0	5,654	5,654	3,796
Volunteer fundraising	0	5,387	5,387	3,660
<b>Total</b>	<b>6,206</b>	<b>52,294</b>	<b>58,500</b>	<b>40,983</b>

4. Analysis of expenditure	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £	2018 Total Funds £
<b>Fundraising:</b>				
Publicity & Fundraising	1,025	-	1,025	45
CRIBS Film 2017	-	-	-	2,150
<b>Total Raising funds</b>	<b>1,025</b>	<b>-</b>	<b>1,025</b>	<b>2,195</b>
<b>Project:</b>				
Rent & Utilities	-	27,627	27,627	19,784
Living Expenses & purchases	-	18,446	18,446	12,531
Paid For Work in Athens	-	3,619	3,619	-
Other Athens Expenses	582	-	582	-
Trip Costs & Volunteers	3966	-	3,966	1,112
<b>Total Project costs</b>	<b>4,548</b>	<b>46,692</b>	<b>54,240</b>	<b>33,427</b>
<b>Support &amp; Governance</b>				
Paid For Work in UK	420	-	420	-
Support costs	541	-	541	317
Governance costs	513	-	513	513
<b>Total Support &amp; Governance</b>	<b>1,474</b>	<b>-</b>	<b>1,474</b>	<b>830</b>
<b>Total Charitable Activities</b>	<b>6,022</b>	<b>46,692</b>	<b>55,714</b>	<b>34,257</b>
<b>Total Expenditure</b>	<b>7,047</b>	<b>49,692</b>	<b>56,739</b>	<b>36,452</b>

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<b>5. Net Income/(Expenditure) Detail</b>	<b>2019</b>	<b>2018</b>
Net income/(expenditure) is stated after charging/(crediting):	£	£
Depreciation	0	0
Payments under operating leases	0	0
Independent Examiner's remuneration	500	500
	<u>500</u>	<u>500</u>

<b>6. Debtors: Amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	£	£
Trade debtors	0	0
Prepayments and accrued income	130	1,268
Other debtors	0	0
Total	<u>130</u>	<u>1,268</u>

<b>7. Creditors: Amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	£	£
Trade creditors	0	
Accruals and deferred income	36	13
Other creditors	0	
Total	<u>36</u>	<u>13</u>

**8. Analysis of Net Assets between funds**

	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Current Assets	2,672	3,513	8,327	5,702	10,999	9,215
Current Liabilities	0	0	-36	13	-36	-13
Total	<u>2,672</u>	<u>3,513</u>	<u>8,291</u>	<u>5,689</u>	<u>10,963</u>	<u>9,202</u>

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<b>9. Movement in funds</b>	At 1 Mar 18	Income	Expenditure	At 28 Feb 19
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	3,513	6,206	7,047	2,672
<b>Restricted funds</b>				
Family accommodation & living	5,689	52,294	49,692	8,291
<b>Total Funds</b>	<u>9,202</u>	<u>58,5010</u>	<u>56,739</u>	<u>10,963</u>

**10. Directors'/Trustees' Remuneration and Related Party Transactions**

No Directors/Trustees received any remuneration during this year. Travel costs of £3,280 were reimbursed to Directors/Trustees or Volunteers during the year to cover two visits to Greece by one Director/Trustee to supervise and monitor operations.

No Director/Trustee or other person related to CRIBS International Limited had any personal interest in any contract or transaction entered into by the charity during the year ended 28<sup>th</sup> February 2019.

**11. Limited Liability**

The charity is limited by guarantee. The liability of each member in the event of winding up is limited to £10.

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS OF CRIBS INTERNATIONAL LIMITED

I report to the Charity Trustees on my examination of the accounts of CRIBS International Limited for the year ended 28<sup>th</sup> February 2019 as set out on pages 16 to 22.

### **Respective responsibilities of Trustees and Examiner**

As the charity's trustees of the Company (who are also the Directors of the Company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited for the year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

### **Independent Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than the requirement that the accounts give a 'true and fair' view which is not a matter considered part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities Act SORP (FRS102).

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

Signed: 

Date: 10th September 2019

Name: Duncan Goodman ACA  
Address: 839 Huddersfield Road  
Austerlands  
Yorkshire OL4 4AY