

**REFUGEE RESCUE
FINANCIAL
STATEMENTS**

**1 APRIL 2020
31 MARCH 2022**



Charity Number 105156

REFUGEE RESCUE

Trustees Annual Report

The trustees present their report and the financial statements of the charity for the years ended 1 April 2020 to 31 March 2022.

Reference and administrative details

Registered charity name: Refugee Rescue

Registered charity number: Charity Commission Number 105156 & HMRC Number

NI00583 Charity's principal address: 58 Leyland Meadows, Ballycastle, BT54 6JX

The trustees

The following trustees served the charity during the year;

Mr. Paul Kerrigan

Mr. Richie Heard

Mr. Joby Fox

Structure, governance and management

The charity is governed by a formally adopted constitution.

The charity is constituted by a board of trustees who manage and direct the charity and are responsible for the appointment of new trustees to the board. The board of trustees meet on a monthly basis to facilitate effective operations and ensure the charity delivers the services specified.

Objectives

The principal objective of the charity is to help alleviate the relief of human suffering and the saving of lives of refugees and displaced people who are affected by war, conflict or other crisis by providing, or assisting in the provision of sea rescue and the relief of refugees in need by providing, or assisting in the provision of shelter and humanitarian support and by any other charitable means as the trustees see fit.

The trustees have taken instruction on the Charities Act (Northern Ireland) 2008. They have considered in particular the obligations imposed under the public benefits test and can confirm that the charity meets the criteria set down therein. Refugee Rescue became registered with The Charity Commission for Northern Ireland on 4 April 2016.

Achievements and performance

Refugee Rescue is a skilled Search and Rescue (SAR) crew, a humanitarian and non-political NGO founded in 2015. Refugee Rescue remains as the only humanitarian and professional search and rescue left on the Northern Shore of Lesbos, Greece. People are still crossing the short stretch between Turkey and Lesbos every day. Our skilled crew operates on our rescue boat 'Mo Chara', an ex-RNLI Atlantic 7. With the help of Mo Chara, we can get people into safety fast

The purposes of our charity may lead to the following harm that it is a potentially dangerous situation for the crew in the rescue boat but we can show that this harm is outweighed by the benefits through having a skilled and trained crew. The direct benefit is that refugees will be provided with shelter and humanitarian aid as and when needed. These benefits will be evidenced through the health and wellbeing of the refugees in that they will feel safe and have the basics in life to survive. There is no harm flowing from this purpose, and there should be no private benefit.

The reporting period of 2021 to 2023 presented significant challenges for Refugee Rescue. These years were marked by operational transitions, sustained global crises, and increased scrutiny of humanitarian efforts across the Mediterranean region. Despite these challenges, Refugee Rescue remained steadfast in its commitment to saving lives and supporting displaced individuals seeking safety.

Transition to the Central Mediterranean

During this reporting period, Refugee Rescue made the strategic decision to relocate its operations from the North Shore of Lesbos, Greece, to the Central Mediterranean. This move was motivated by the need to address the evolving humanitarian crisis and the absence of sufficient search and rescue (SAR) assets in this region. Partnering with the German NGO SEA-EYE, Refugee Rescue expanded its capacity to deliver life-saving operations and ensure a continued presence where it

was most needed. This partnership exemplifies the organisation's adaptability and commitment to collaborative approaches in addressing the refugee crisis.

Operations on Lesbos

Refugee Rescue continued to operate on the North Shore of Lesbos during the early part of this period. Volunteers and staff worked tirelessly to provide a stable presence, ensuring the safety and dignity of those making the perilous crossing from Turkey. Despite the blistering summer heat and harsh winter conditions, the SAR team demonstrated exceptional dedication, assisting over 4,000 people in shortened operational timescales.

However, ongoing challenges, including an upsurge in right-wing violence and the global spread of COVID-19, led to difficult decisions. In early 2020, operations were paused, and staff, crew, and volunteers were evacuated to ensure their safety. Even during periods when the rescue boat *Mo Chara* was out of the water for maintenance or due to travel restrictions, Refugee Rescue continued advocacy and campaigning efforts, working to ensure that displaced people arriving in Greece by sea were supported and protected.

Impact of COVID-19

The global pandemic significantly impacted Refugee Rescue's operations. Health concerns for both the crew and the local population in Skala Sikamineas necessitated suspensions of active operations on Lesbos. Lockdowns and travel bans further restricted the ability to respond at sea. Despite these setbacks, Refugee Rescue maintained its presence through remote advocacy, raising awareness about the plight of refugees and holding European authorities accountable for their policies and actions.

The pandemic underscored the inequalities faced by displaced individuals, including lack of access to healthcare and basic necessities, as well as restrictions on movement in overcrowded facilities like Moria. Refugee Rescue used its platform to highlight these injustices and advocate for safe and legal routes to asylum.

Partnership with SEA-EYE

The partnership with SEA-EYE marked a pivotal development during this period. Refugee Rescue deployed its resources and expertise to the Central Mediterranean, where SAR efforts are critically needed due to the high volume of dangerous crossings. Working aboard SEA-EYE's vessels, Refugee Rescue played a key role in operations that saved thousands of lives. This partnership reinforced the organisation's mission to adapt to emerging needs while maintaining its core values of solidarity, humanity, and justice.

Challenges and Achievements

The period 2021 to 2022 saw continued challenges for NGOs operating in the Mediterranean. Refugee Rescue, like others, faced intense scrutiny for its humanitarian work. Despite these obstacles, the organisation demonstrated resilience and resolve:

Lives Saved: Refugee Rescue contributed to the rescue and support of thousands of individuals, many of whom were women and children.

Advocacy: The organisation remained vocal about the failures of European authorities to provide safe and legal pathways for asylum seekers.

Collaboration: Partnering with SEA-EYE enhanced operational capacity and extended the reach of SAR efforts in the Mediterranean.

Reflections and Future Outlook

The reporting period highlighted the ongoing need for SAR operations as a vital safety net for those fleeing war, persecution, and economic hardship. While the challenges faced were significant, Refugee Rescue's ability to adapt, collaborate, and advocate ensured that it continued to provide critical support to vulnerable populations.

Refugee Rescue remains committed to its mission of saving lives at sea and advocating for

systemic change to ensure safe passage for displaced individuals. The lessons learned during this period will inform future operations and strengthen the organisation's resolve to address the humanitarian crisis in the Mediterranean.

Conclusion

The years 2021 to 2022 were defined by resilience, innovation, and an unwavering commitment to humanitarian principles. Refugee Rescue's volunteers, staff, and partners have once again demonstrated the power of collective action in the face of adversity. The charity remains steadfast in its vision of a world where no life is needlessly lost at sea and where the dignity and rights of displaced individuals are upheld.

Financial Review

The detailed results for the reporting years and the charity's financial position at year-end are presented in the attached financial statements.

From 2020 to 2021, total income fell sharply from £186,317 to £57,895.92, reflecting the cessation of grant funding and a reduction in voluntary income. This downward trend continued in 2022, with total income further declining to £23,311.47, marking an 85% decrease compared to 2020 levels.

Expenditure also decreased from £162,719.49 in 2020 to £61,997.84 in 2021, and further to £41,211.66 in 2022, as the charity scaled back its activities to align with reduced funding. However, the decline in income outpaced the reduction in expenditure, resulting in consecutive net deficits of £4,101.92 in 2021 and £17,900.19 in 2022, compared to a surplus of £23,597.51 in 2020. These figures highlight the growing financial pressures faced by the organisation, requiring strategic adjustments to ensure sustainability and the continuation of critical operations.

Income

For the financial year ending 31 March 2022, Refugee Rescue's total unrestricted incoming resources amounted to £23,311.47, a decline from £57,895.92 in the previous year and significantly lower than £186,317.00 in 2020. No restricted funds were recorded during this reporting period.

The decline in income was largely due to the cessation of grant funding after 2021, compounded by reduced voluntary donations. These factors significantly impacted the charity's ability to sustain its previous level of activities.

Expenditure

Total resources expended for the year ending 31 March 2022 were £41,211.66, down from £61,997.84 in 2021 and £162,719.49 in 2020. A detailed breakdown of the 2022 expenditure is as follows:

Fundraising Costs: £1,321.76, representing a slight increase from £103.90 in 2021.

Charitable Activities: £39,889.90, a decline from £60,676.08 in 2021 and £162,719.49 in 2020.

Net Position

The charity recorded a net deficit of £(17,900.19) for the year ending 31 March 2022, a significant increase from the deficit of £(4,101.92) in 2021. This follows a surplus of £23,597.51 in 2020.

Reserves

At the start of the year (1 April 2021), the total unrestricted funds brought forward were £20,713.45. By year-end (31 March 2022), the total unrestricted funds carried forward had decreased to £2,813.26, reflecting the operating deficit for the year.

Trends and Considerations

The significant reduction in income over the reporting period, primarily due to the cessation of grant funding and reduced voluntary donations, has placed substantial financial strain on the charity. While expenditure has been reduced accordingly, it has not been sufficient to offset the decline in income, leading to consecutive deficits.

Moving forward, the charity must:

- **Diversify Funding Sources:** Explore new revenue streams, including partnerships, corporate sponsorships, and expanded donor outreach.
- **Improve Cost Management:** Identify further opportunities to streamline operations and reduce expenditure without compromising core activities.
- **Strengthen Donor Engagement:** Maintain transparency and highlight the impact of donations to inspire continued support.

Despite these challenges, Refugee Rescue remains steadfast in its mission. The organisation continues to rely on the generosity of individual donors and strategic partnerships to fund its vital work.

Statement of Compliance

In setting our objectives and planning our activities for the year, the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to beneficiaries.

Responsibilities of the Trustees

The Charities Act (Northern Ireland) 2008 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 charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The Trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and applicable accounting standards. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees approval of financial accounts

I confirm that:

- (i) To the best of my knowledge and belief, the accounting records reflect all the transactions entered into by the charity in the years 2021 and 2022.

Signed on behalf of the Trustees

Paul Kerrigan

Date: 03/12/2024

Paul Kerrigan Treasurer

Independent Examiners Report

Independent examiner's report to the charity trustees of Refugee Rescue. I report on the accounts of the Group for the year ended 31st March 2021, which are set out in this report.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed:

Jamie Bourke

Jamie Bourke

Date: 12/01/2025

REFUGEE RESCUE
Statement of financial activities

	Restricted Funds	Unrestricted Funds	Total Funds 1 April 2021 to 31 March 2022	Total Funds 1 April 2020 to 31 March 2021	Total Funds 1 April 2019 to 31 March 2020
	£	£	£	£	£
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	-	23,311.47	23,311.47	28,473.25	84,874.00
Grants	-	-	-	29,422.67	101,443.00
Total incoming resources	-	23,311.47	23,311.47	57,895.92	186,317.00
Resources expended					
Costs of generating funds					
Fundraising costs		1,321.76	1,321.76	103.9	
Charitable activities		39,889.90	39,889.90	60,676.08	162,719.49
Total resources expended		41,211.66	41,211.66	61,997.84	162,719.49
Net incoming/outgoing resources for the year		-(17,900.19)	-(17,900.19)	-(4,101.92)	23,597.51
Reconciliation of funds Total funds brought forward		20,713.45	20,713.45	23,597.51	
Total funds carried forward		2,813.26	2,813.26	19,495.59	23,597.51

Statement of Assets and Liabilities

	2021 (£)	Depreciation (£)	Net Value (£)
RHIB Boat	15,000.00	3,000.00	12,000.00
Two Outboard Engines	20,000.00	4,000.00	16,000.00
PPE and safety Equipment	5,000.00	1,000.00	4,000.00
Total Fixed Assets	40,000.00	8,000.00	32,000.00
Current Assets	19,495.59	-	19,495.59
Creditors (Amounts Falling Due within One Year)	-	-	-
Net Assets	59,495.59	8,000.00	51,495.59

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity is adopting FRS 102 Section 1A and is taking the exemption from preparing a cashflow statement.

The financial statements have been prepared on a going concern basis which assumes that the Charity will continue in operational existence for the foreseeable future. The trustees believe that it is appropriate for the financial statements to be prepared on the going concern basis.

The entity is a Public Benefit entity as defined by FRS 102. The financial statements are presented in sterling, which is the functional currency of the entity.

Fund accounting

The charity has one type of fund for which it is responsible, and which require separate disclosure as follows:

Restricted funds:

Donations received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the organisation.

Unrestricted funds:

Funds which are expendable at the discretion of the committee in the furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Funding received

Funding received is recognised in full in the statement of financial activities in the year in which they are receivable.

Other incoming resources

Incoming resources including investment income are credited to the statement of financial activities when receivable.

Fundraising costs

Fundraising costs include those costs incurred to facilitate the charities objectives.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.