



REFUGEE YOUTH LIMITED
(a Company Limited by Guarantee)

Trustees' Report and Financial Statements for the year
ended 31 December 2016

Registered Company number 04343703

Registered Charity number 1094296

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Refugee Youth
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for the year ended 31 December 2016

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Report of the trustees

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 December 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2015).

PUBLIC BENEFIT, OBJECTIVES & CHARITABLE ACTIVITIES

Public Benefit

Young refugees are the principal section of the public who benefit from our objectives and activities. We believe young refugee's integration into wider society and enhancement of their potential to contribute to it also benefits the general public.

In exercising their powers and duties the trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

Objectives

The objects of the Charity, set out in clause 3 of its Memorandum of Association, are: –

"3.1 ... to advance education for the public benefit, to relieve poverty and distress, and to further other exclusively charitable purposes among or in respect of refugees and refugee communities (as defined in clause 3.2), having regard, where appropriate, to the needs of youth among them.

3.2 In clause 3.1 "refugees" and "refugee communities" mean any persons or classes of persons who, in the opinion, after enquiry, of the Charity, are or consist of refugees or asylum-seekers or relations of such persons at the time in question.

Operating under the name RefugeeYouth, the charity is dedicated to improving outcomes for young refugees aged 14–20 at different points of their journey. The charity improves emotional wellbeing and reduces social isolation amongst young newly arrived asylum seekers, using creative activities to focus on issue and solution-based work. The charity's impact is deepened through residentials that provide an opportunity to explore deeper themes, make collective decisions, plan projects and engage with new experiences. For those young people who no longer



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feel the vulnerability and isolation of being newly arrived the charity creates better ongoing life chances through training and leadership opportunities that enable participants to design and lead their own activities and projects. The charity also contributes towards building stronger communities through leading public events that are collaborative, explorative and give young refugees a platform to engage wider audiences. The active and voluntary participation of young refugees in all levels of the organisation is inherent in the charity's practice.

Charitable Activities

In order to meet the charity's objectives over 2016 the charity underpinned each of its projects; APOW Croydon, Solidarity Youth Hull, Leeds DynaMix and Nomad with three interrelated aims.

- To **create communities** of young people and a wide range of opportunities for young refugees to find friendship and belonging across culture, age and gender, develop supportive networks, and experience the wealth of opportunities that London and the UK offers young people.
- To **promote leadership** amongst young people in refugee communities so that they may go on to be advocates and leaders amongst their younger peers.
- To **advocate for change** for young refugees amongst policy-makers and professionals and to promote change for young refugees in the wider environment.

APOW Croydon

Co-designed with young refugees around the specific needs of newly arrived asylum seekers, APOW is a creative social community in the heart of Croydon. The Project consists of weekly sessions in which young refugee leaders help create a carefully supported and safe environment in which young, vulnerable asylum seekers can come together to build a sense of belonging and develop new friendships. The activities are always creative, using film, art, music, dance, poetry and drama workshops to enable young refugees to explore issues that affect them as well as finding solutions to the challenges they face.

APOW began 2016 piloting a mobile model, thereby running activities in the Royal Festival Hall, Croydon Quakers Friends House, Oval House, Matthews Yard, Project B Space Croydon, and even parks and public spaces in the summer. These mobile activities focused on the following:

- i. Planning and delivering collaborative events
- ii. Developing a Young Leaders Project (group of 8-10) to plan their input and leadership on the activities for the wider APOW weekly sessions. (Please see section below.)



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i. Collaborative Events

Throughout 2016 97 young participants of the charity worked together to research the issues affecting them, and designed and facilitated a number of creative workshops and events to engage wider audiences with these issues. In total this work engaged with over 1500 members of the public, as well as 53 professionals impacting the lives of young refugees. The charity developed active partnerships and delivered events with Life Beat, Southbank Centre Royal Festival Hall, Horniman Museum, Praxis Community Project, Amnesty International, Layers of London, Tribe of Doris, Celebrate Life, Independent Artists through Refugee Week, Independent Graffiti Artists, the Quakers, Quadrangle Trust, Good Chance Theatre, Re-Write, SoundMix, Brighter Futures, Refugee Council, Alive and Kicking, the Paper Project (Oval House Theatre.)

The Love Festival at the Southbank saw the Charity collaborate with GoodChance Theatre to run public activities from the Calais Jungle Dome. The theme was 'Together we Love' which explored and promoted the idea of interconnected identities, beyond constructed identities based on difference. The exploration and promotion of the theme included banner making, face-painting, drumming, dancing and drama. Newly arrived asylum seekers had been preparing for this event in the APOW weekly sessions, practising how to lead activities and dances, and giving feedback to each other on how to present their message at the Love Festival event. The event brought together 40 young refugees from the charity and reached over 200 members of the public.

A further example of one of our collaborative events was 'Express Yourself' at the Clock Tower in Croydon, where the charity worked alongside SoundMix, the Refugee Council and Shpresa to support young people from different groups to come together and share their work. Around 155 young people and adults attended from more than 23 nationalities. Seven short films were made by APOW's participants who ran workshops and Q&A sessions. 26 young refugees and asylum seekers from Croydon were involved in all aspects of organising and running the event, and others from the RefugeeYouth network contributed by running workshops in dance, drama, banner making, face painting and henna, building an extraordinary atmosphere of talent and friendship.

ii. Young Leaders

During 2016 14 young refugees were supported to design creative, participatory workshops that they then facilitated as part of several collaborative events that reached out to wider members of the public. Three residential took place in which young leaders were able to develop, practice and reflect on their skills and abilities, and to be co-responsible for the residential and non-residential aspects of a project. For example June began with Eid events,



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and evaluation of how the young leaders of the SoundMix Project were doing. This then gave the possibility for support, changes and new energy to be put into the final preparations for the Music Festival.

“All the different nations under one roof, all the music and different foods, before RY I never actually sat down and seen people drumming maybe outside and I would walk pass them. It was like a whole new world for me. When I met someone is like that person instantly became my sister. I saw a whole new world different races and religions engaging together, putting everything aside and having fun. Where I come from no one really cares about you”. (APOW participant, 2016)

Hull Solidarity Youth

Hull Solidarity Youth began 2016 by planning for their goal to move to being an independent group. They collaborated with Creative Voices, a group of artists who use tools to help young people find and express their voices and create social change in their communities. The group continued their issue based work, as well as developing themselves to be independent, and at Easter held a three-day residential (in Barmoor, North Yorkshire) to further cement the plan for independence. Throughout this period Hull hub maintained connections with Leeds DynaMix, with both hubs taking turns to organise ‘Food and Film’ events every other month. By the end of June, Solidarity Youth Hull began its operations as an independent organisation.

Nomad Harrow

For a number of years the charity supported a group of young second generation refugees in Harrow to develop and lead Nomad, offering training focused on community leadership, conflict resolution, decision-making, team work and project development; mental health; immigration policy; football coaching and arts facilitation. Over the course of 2016 some 75 young people used Nomad to assist them to seek employment, they supported 9 young people into work, 4 into educational courses and supported 10 young people to attend college and university open days. The Women's Circle was a key part of Nomad and over 2016 there were weekly sessions involving fitness activities, healthy eating and one-to-ones to support with confidence and self-esteem. The group was also involved in events such as the Million Women Rise March in International Women's Week. In 2016 Nomad was enabled to become a charity in its own right and continues to be run by the young people that lead its development.

Leeds DynaMix

Leeds DynaMix has been running for the past 3 years. Members take part in issues-based work focusing on the notion of identity, home and family through storytelling, drama, music, debates and focused residential work. The group began 2016 with their Wellbeing Project around the



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theme of Christmas, which can be a lonely time for young refugees; exploring how they might make the following Christmas even better! They then moved onto exploring what issues affect their individual and collective wellbeing and how they can address these (physical, emotional, mental). This involved some co-facilitated sessions with Leeds Mind charity. By April, the group had begun their organisation mapping project, which was a two month period of creating networks and relationships with new organisations and groups, to find possibilities for collaborations and partnerships for stronger future activities. By June the group had actually identified a much better location for the Leeds DynaMix hub, which gives them a much more visible and accessible location for the young refugees who are arriving in this area of the UK. This meant that the group began organising Eid events in June as a way to introduce themselves to new young people in a new area of North Leeds, and they began preparing to move the hub to Lovell Park, north Leeds.

Throughout this period, the worker and key young people also created recruitment process for volunteers, and began interviewing prospective candidates.

The second half of the year saw Leeds DynaMix focus their weekly issue-based workshops on transitioning to life in the UK - 'migration and identity', thinking specifically about what this means in their current individual and collective contexts. Using films, music, storytelling debates, and small group discussions, the group participated with other organisations and other events and brought the discussions back home into their hub to explore further. As part of the exploration of their own needs around identity and migration, the group also looked at personal development. Again, to do this they participated in events and workshops run by others (Radical Theatre conference, Near Neighbours Catalyst Leadership). This culminated in a collective spoken word performance at Leeds Light Night.

"This wasn't my character before but time with this group has changed me,
that's why I kept coming, to learn from others, I liked it."

Abdhul, 16.



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ACHIEVEMENTS AND IMPACT

Performance

- Over the course of 2016 the Charity delivered **130 weekly sessions**.
- On average **60 young asylum seekers and refugees** (in the main, unaccompanied minors) participated in these activities each week.
- The young people were **aged between 14 and 20** and originated from many countries including **Afghanistan, Albania, Congo, Vietnam, Syria, Sudan, Eritrea, Ethiopia, Palestine, Iraq, Ghana, Nigeria** and more.
- There was approximately a **30 : 70 female : male ratio**
- **Approximately 210 different young asylum seekers and refugees** were involved throughout the course of the year.
- **8 young refugees began their development to be young leaders**
- There were **4 young leaders' meetings** attended by at least 5 established young leaders
- There were **11 training sessions** covering a range of topics from conflict and resolution to mental health.
- There were **6 residentials** each attended by between 10 and 15 young people.
- The charity ran/participated in **6 collaborative events**, engaging 15 of our young people each time and reaching around 700 members of the public cumulatively.
- The charity **engaged approximately 65 professionals, policy makers and service providers**.
- The young people participated in a range of activities including: **animation, banner making, dance, discussions, film-making, mask-making, photography, poster designing, visual arts, meditation, yoga, capoeira, sports, public speaking and public performance**.

Achievements

Over 2016 the charity engaged with 210 different young refugees and newly arrived unaccompanied asylum seekers.

- Through discussion, debate and creative forms of self-expression such as role-play, drama and the arts, **180 young refugees improved their communication and listening skills**.
- Through exploring and defining a main topic and then planning the format and delivery of the workshops, **42 young refugees have increased skills in conflict resolution**.



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- Through the opportunity to support the staff and volunteers in the management of the group at residential and events **40 young refugees increased skills in leadership.**
- Through participation in a range of creative activities, positive reinforcement, cooking, collaborative events and being within a self-supportive environment, **180 young refugees improved their confidence.**
- Through the development of APOW and the collaborative events **45 young refugees participated in social networks outside of Refugee Youth and more have access to them.**
- Through the collaborative public events **we increased public awareness amongst 750 public attendees;** thus contributing to improved community cohesion.
- Through residential we **increased the life experiences for 35 young refugees.**
- Through supporting young refugees to tackle issues important to them and learn how to effect change we have **bettered the life chances of 58 young refugees.**

“APOW is a family. Family to us means it isn’t always blood.

It’s the people in your life who want you in theirs; the ones who accept you for who you are. The ones who would do anything to see you smile and who love you no matter what.”

Refugee Youth Consultation/Evaluation Sept 2016.

FINANCIAL REVIEW

The charity’s funding for the year reduced by 18% to £158k and 86% of revenues came from three funders: The Paul Hamlyn Foundation, John Lyon’s Charity and Henry Smith Charity. There was a 46% increase in donations to £11k through our Just Giving account. However, accompanying this reduced level of funding was an even larger reduction in expenditure of 35% to £139k. Staff costs reduced by 47% to £63k reflecting the lower level of capacity and slimmed down organisational structure of RY in 2016.

Cash balances of £68k were held at the end of 2016, the vast majority are related to unrestricted funds. This is well in excess of our reserves policy of maintaining three months overhead expenditure in unrestricted reserves (£30k) to assist with operational fluctuations in receipts and payments. RY had net assets of £62k as at year end with short term liabilities only comprising £6k. This performance resulted in a strong financial position for the charity at year end with the organisation looking to put in place long term funding beyond 2017. During the year enhanced financial reporting was put in place with monthly management accounts being produced and regularly reviewed against budget.

Reserves policy



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Refugee Youth has a policy of maintaining three months overhead expenditure of approximately £30k in unrestricted funds. At 31 December 2016 free reserves (defined as general funds less fixed assets) were £61,220 which exceeds the current reserves policy. However, Trustees plan to review the policy to ensure it adequately covers the strategic plans of the Charity and that sufficient reserves are in place for the future.

Risk Management

The trustees regularly review the risks which Refugee Youth faces. Where appropriate, systems and procedures have been established to mitigate the operational and business risks the charity faces. Our child protection policy is important given that minors are participants in the charity's activities. Familiarisation with and training on the child protection policy is part of the induction process for new trustees and staff. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects, which are regularly reviewed. Financial prudence is demonstrated by the maintenance of unrestricted funds well in excess of the organisational policy of three months overhead expenditure throughout the year. Financial results are regularly reviewed by the Treasurer and Board of Trustees and compared against budget.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 20th December 2001 and registered as charity in 2002. The company was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association. The directors of the company are called "Trustees", and the company is called "the Charity" in its Memorandum and Articles of Association and in this Report and the Financial Statements, as well as "directors" and "the company". In the event of the company being wound up the members (who are the same as the Trustees) are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustees

The Charity has a considered approach to the recruitment of trustees; informed by regular skills audits and consideration of whether the board is representative of the community we are serving. Once the board has decided on what skills, experience and background are needed the recruitment process is carefully prepared, working within the terms outlined in the charity's governing documents and adhering to specific legislative requirements. Prospective trustees are interviewed by a panel of trustees with young person involvement where possible and appropriate. Successful trustees are then elected by vote.

Trustee Induction and Training



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The charity recognises the importance of a strong induction. An existing trustee will be identified to lead the induction of each new trustee; this will include a comprehensive information pack, a more in-depth discussion around roles and responsibilities, a visit to the projects and a 3 – 6 month review. Periodic training sessions are provided to the Board of Trustees as a whole and opportunities for specific training sessions based on roles within the board are promoted.

Organisational Structure

The trustees have overall authority for the charity, determining its strategic direction and ensuring the charity complies both with company and charity laws. As alluded to in the Chair's Report the trustee board has seen significant change with trustees moving on and new trustees joining the board with a cross-section of skills and experience.

Our organisation is managed by a Co-ordinator who reports to the monthly trustee meeting. The responsibilities of the Co-ordinator include coordinating the team, fundraising and strategic development. Development Workers are responsible for coordinating activities with young people and developing projects. Sessional project workers and volunteers further support our projects and we have a part-time Finance Worker managing our finances and reporting into our Treasurer.

OVERVIEW - CHAIR'S REPORT

We started 2016 in a state of flux and ended it with a revitalized team moving towards a brighter future. At the beginning of the year there were changes in the core team and a focus on supporting individual projects to progress into independent charities.

There is continual growth of numbers of young people we worked with from around the world, this year working with an amazing 210 young refugees and asylum seekers over the course of the year through weekly sessions, residentials and projects. This also reflects the ongoing need of young refugees and asylum seekers in the UK. Our Achievements and Impact Section demonstrates the further positive impact of our work.

The work by APOW in Croydon with newly arrived youngsters, led by Federico, continued to develop fantastically, as detailed in this report. All work continued conscientiously despite the administrative reorganizing which is testament to the conscientious work of the core team including Federico, Shanti and Sami, all on part-time hours. Additional support was provided during a time of change by the trustees.

With the cooperation and support of the John Lyon's Charity we focused considerable energy on supporting the NOMAD Project in Harrow to become an independent charity, led by Hinda, a member of our core team. This was also facilitated by further support by Sarri, Sami and members of our trustee board.

The Hull Solidarity group had already decided to drop the London connection and they joined with a local organisation. We continued to support Leeds DynaMix at a distance, under the



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leadership of Yosola, an experienced worker. The distance proved challenging but they were successful in making local alliances and are gradually planning to become independent.

During this year Sarri was developing the overall strategy by running consultation workshops of young people, workers and trustees to determine a way forward. She also managed the organisation. Her post was funded by Paul Hamlyn Foundation. Towards the end of the year with extended funding and support from Paul Hamlyn Foundation we advertised and employed Mahla to take over strategy, co-ordination and fundraising of the organization. There was a period at the end of the year where Sarri was still employed and able to handover all the good work she had carried out on the strategy development to Mahla. This provided a sound groundwork for Mahla to pick up and begin to take our charity forward to the future. These posts have been only 3 days per week so very stretched roles.

Meanwhile, several trustees resigned in October due to personal and work pressures including Shane Carey, Salwa Chowdhury, Jasber Singh, J-P Bimenyimana and Eugene NXumala, thanks for all their support. A special thanks goes to John Rogers who after a great many years of skilled service resigned as our Secretary. Phil and Ann led a recruitment drive for new trustees which was successful in recommending the appointment of Iain Disley, Charles Hindle (Treasurer), Ben Churchill, Corinne Harms, Nick Sigler and Lizzie Adams. The new trustees started following the AGM in October at which point Ann retired as Chair (after 15 years of dedicated service) but stayed on as a Trustee and mentor to Phil who took on the position with Jill Healey as Vice Chair.

We ended the year on a very positive note with new people in the organisation and lots of great activity continuing, particularly in our Croydon project.

FUTURE PLANS

Our plan for 2017 is to consolidate the team, both the core workers and trustee board. Our new Co-ordinator will be working with the team to review and improve processes as well as support the core team and project workers. By the end of the year we will review the team structure and individuals' roles.

To embed better governance through the charity we intend to fully induct our new trustees and form several sub-groups of the board including: fundraising, finance, HR and governance. This work will be supported by our trustee Lizzie Adams who works for the Small Charities Coalition and Ben Churchill who works in the Corporate Responsibility Team at KPMG.

Fundraising is a key issue for us to focus on with grants coming to an end so we will be looking to forge new relationships and submit bids to current and new funders to ensure our longer term sustainability.

The work that has taken place in 2016 on developing our strategy will be taken forward and finalised through engagement with our young people and wider team. This will then allow us to



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grow the fantastic work of RefugeeYouth both in Croydon and beyond, meeting ongoing need for support for young asylum seekers and refugees.

THANKS

RefugeeYouth wishes to thank all those who helped to make this year positive, despite the challenges outlined above. To name a few:

Sami Ibrahim and Shanti Sarkar, who kept the office running; and our dedicated Co-ordinators Sarri Bater and Mahla Axon.

A big special thank-you is due to our retiring Chair (but continuing Trustee!) Ann Harvey and retiring Secretary John Rogers.

Also, special thanks to our Treasurer Charles Hindle for significant work in preparing this report along with Sami and Karen Hanlan, the independent examiner who scrutinized our accounts.

Thanks are due to the workers who ran RY's projects, including Federico Rivas (APOW); Hinda Mohamed, Asha Mohamed and Fatma Mohamed (Nomad); and Yosola Olajoye (Leeds).

The charity's thanks go to the retiring Trustees mentioned in the Chair's Report on p.11. Special thanks are due to the small legion of volunteers who worked with RY during the year, as well as to the young refugees without whom RY's activities could not take place.

Thanks also to the students who worked with RY on placements and our landlords at the Oval House.

Our final big thank you is to all our funders who allow our work to continue including Paul Hamlyn Foundation, John Lyon's Charity and Henry Smith.

REFERENCE AND ADMINISTRATIVE INFORMATION



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Company/Charity Name: Refugee Youth Ltd (Formally changed from Barbara Melunsky Refugee Youth Agency in 2016)

Company Registration Number: 04343703

Charity Registration number: 1094296

Registered Office: 52-54 Kennington Oval, London SE11 5SW

Directors & Trustees: P. Barron (Chair)
A. Harvey
B. Melunsky
J. Healey
F. Turner
C. Harms (Appointed 21 July 2016)
B. Churchill (Appointed 21 July 2016)
E. Adams (Appointed 22 September 2016)
N. Sigler (Appointed 18 August 2016)
C. Hindle (Appointed 21 July 2016)
I. Disley (Appointed 28 April 2016)
J. Rogers (Resigned 20 October 2016)
S. Carey (Resigned 08 November 2016)
S. Chowdhury (Resigned 08 November 2016)
S. Lake (Resigned 08 November)
E. Nxumalo (Resigned 08 November 2016)
J. Singh (Resigned 08 November 2016)
J.P. Bimenyimana (Resigned 22 September 2016)

Independent Examiner: Karen Hanlan Independent Examiner Limited
Hollyoaks, 3 School Lane, Lea Marston B76 0BW

Bankers: HSBC
166 Vauxhall Bridge Road, London SW1V 2RB

CAF Bank Ltd
25 King's Hill Avenue, Kings Hill, Kent ME19 4QJ

Approved by the Board and signed on its behalf by:

P Barron
Chair of Trustees

27/9/17

Date: O/S

Statement of trustees' responsibilities



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The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the surplus or deficit incurred by the charitable company for that year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to exist.

The trustees have overall responsibility for ensuring that the charitable company has an appropriate system of controls, financial and otherwise.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011.

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 and to provide reasonable assurance that:

- the charitable company is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charitable company complies with relevant laws and regulations.



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Independent Examiner's Report to the Trustees of Refugee Youth Limited

I report on the financial statements of the charitable company for the year ended 31 December 2016 which are set out on 17 – 26.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charitable company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs. K Hanlan, ACA
Karen Hanlan Independent Examiner Limited
Hollyoaks
3 School Lane
Lea Marston
B76 0BW

Date: 27.9.17



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Statement of financial activities (including an income & expenditure account)

	Note	Un- restricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 Restated £
Income from:					
Donations & legacies	1	19,522	-	19,522	18,866
Charitable Activities	2	-	138,190	138,190	173,668
Investments		-	-	-	19
Total income		19,522	138,190	157,712	192,553
Expenditure:					
Charitable Activities	3	8,059	131,288	139,347	216,428
Total expenditure		8,059	131,288	139,347	216,428
Net income/(expenditure) and net movement in funds for year before transfers		11,463	6,902	18,365	(23,875)
Transfers		6,902	(6,902)	-	-
Net income/(expenditure) and net movement in funds for year after transfers		18,365	-	18,365	(23,875)
Reconciliation of funds:					
Total funds brought forward		43,199	-	43,199	67,074
Total funds carried forward		61,564	-	61,564	43,199

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.



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Balance sheet

	Notes	2016 £	2015 Restated £
Fixed Assets			
Tangible assets	5	<u>344</u>	<u>1,105</u>
Current Assets			
Debtors and prepayments	6	-	16,962
Cash at bank and in hand		<u>67,721</u>	<u>40,932</u>
		67,721	57,894
Current Liabilities			
Creditors: amounts falling due within one year	7	<u>(6,501)</u>	<u>(15,800)</u>
		61,220	42,094
Net current assets			
		<u>61,564</u>	<u>43,199</u>
Net assets			
		<u>61,564</u>	<u>43,199</u>
Funds of the charity:			
Restricted Funds	8	-	-
Unrestricted Funds - general reserves		<u>61,564</u>	<u>43,199</u>
Total charity funds			
		<u>61,564</u>	<u>43,199</u>

The accompanying accounting policies and notes form part of these financial statements.
Registered Company number: 04343703

For the year ended 31 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

(a) The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the financial statements have been examined by an independent examiner whose report appears on page 16.

(b) The directors/trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

Approved by the Trustees and signed on their behalf by:

P Barron, Chair of Trustees

Date:

27/9/17



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Principal accounting policies

Status of the company

The charitable company is limited by guarantee and does not have share capital.

The liability of members is limited to £1 per member.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Refugee Youth meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Company will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Company's key grant funders and in response to the progress made by the Company in pursuing a viable budget including the obtaining of further grants and other funds. The Company's current business plan shows that the Company will be able to operate in the foreseeable future. Based on this understanding, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charitable Company.



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Principal accounting policies (Continued)

Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

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 on charitable activities includes the direct costs of projects and activities undertaken to further the purposes of the charity and their associated support & governance costs.

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

Tangible fixed assets

Depreciation is provided at a rate calculated to write off the cost on a straight line basis over a period of less than the estimated useful life of the assets as follows:

Fixtures, fittings and equipment - 4 years

Fixed assets are capitalised when their costs exceeds £250.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

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.

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



Refugee Youth
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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.

Deferred Income

Income is deferred when monies are received in advance relating to projects commencing after the financial year where the contract period is specified by the funder.

Taxation

As a registered charity no provision is considered necessary for taxation.

Pensions

The charity contributes into a Group Personal Pension Plan for employees. This pension plan is defined contribution in nature and as required under FRS102 the annual cost is recognised as incurred and included in the Statement of Financial Activities.

Notes to the financial statements

1. Donations & legacies

	2016	2015
	£	£
Un-restricted:		
Donations	11,392	7,766
Grants	8,130	11,100
	19,522	18,866

2. Charitable Activities

	2016	2015
	£	£
Restricted grants:		
Paul Hamlyn Foundation	55,000	50,000
John Lyon's Charity	45,679	39,096
Henry Smith Charity	35,700	35,700
University of Surrey	1,811	34,552
Arts Council England	-	9,420
Church Urban Fund	-	4,900
	138,190	173,668



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3. Expenditure

Expenditure on Charitable Activities comprises:	Restricted project costs	Direct charitable activity	Support & governance costs	2016 Total	2015 Total
	£	£	£	£	£
Staff costs	58,435	4,631	-	63,066	120,171
Facilitator fees	39,452	-	-	39,452	19,446
Staff travel & subsistence	1,858	-	-	8,638	13,787
Staff training	-	130	-	130	329
Research services	1,430	-	-	1,430	-
Activities & service expenses	15,304	726	-	9,250	30,689
Volunteers expenses	-	165	-	165	3,404
Premises costs	10,178	1,165	-	11,343	24,122
Office costs	1,762	-	-	1,762	2,705
Depreciation	-	761	-	761	1,116
Bank charges	-	-	87	87	125
Legal & professional fees	2,288	-	-	2,288	234
Independent Examiners fee	581	-	394	975	300
Total	131,288	7,578	481	139,347	216,428
Total 2015	165,412	50,357	659	216,428	

The Charitable Company employed the full-time equivalent of 3.5 staff during the year (2015: 5).

No employees had benefits in excess of £60,000 (2015: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

No expenses were reimbursed to Trustees during the year (2015: None.)

The key management personnel of the charity comprise the trustees. Trustees receive no remuneration or other benefits from the charity.



Refugee Youth
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Notes to the financial statements (continued)

5. Tangible fixed assets

	Fixture, Fittings & Equipment Restated £
Cost	
At beginning of year	16,510
Additions	-
	16,510
At end of year	16,510
Depreciation	
At beginning of year	15,405
Charge for the year	761
At end of year	16,166
Net Book Value	
At 31 December 2016	344
At 31 December 2015	1,105

6. Debtors

	2016	2015
	£	£
Prepayments	-	-
Grants & donations receivable	-	16,962
	-	16,962
	-	16,962

7. Creditors: amounts falling due within one year

	2016	2015
	£	£
Trade creditors	1,469	3,588
Accruals	1,523	-
Other creditors	3,509	4,722
Deferred income	-	7,490
	6,501	15,800
	6,501	15,800



Refugee Youth
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Notes to the financial statements (continued)

Movements in deferred income are as follows:

	£
At beginning of year	7,490
Released to income in year	(7,490)
Deferred in year	-
At end of year	-

Deferred income relates to funding received in advance of project activity.

8. Restricted funds

The income funds of the charity include restricted funds comprising the following amounts which have been applied for specific purposes:

	Movement in Funds					
	Balance At beginning of year restituted	Income	Expendit ure	Transfers		Balance At end of year
	£	£	£	£		£
Paul Hamlyn Foundation	-	55,000	(51,837)	(3,163)	-	
John Lyon's Charity	-	45,679	(45,679)	-	-	
Arts & Humanities Research Council	-	1,811	(1,811)	-	-	
Henry Smith Charity	-	35,700	(31,961)	(3,739)	-	
Total	-	138,190	(131,288)	(6,902)	-	

Remaining funds have been transferred to un-restricted general funds with the agreement of the donor concerned.

Paul Hamlyn Foundation

Grant duration: January 2015 - December 2017.

Contributes towards core and project salaries, project activities and rent through their Main Grants Fund (fund no longer in existence following a PHF strategic review). Projects include APOW and Leeds DynaMix. APOW improves outcomes for newly arrived asylum seekers through building a creative social community in the heart of Croydon. Leeds DynaMix improves the life chances of asylum seekers and refugees through creative leadership opportunities, training and solution based activities.

Additional PHF small grant as contribution towards the coordinator's salary.

Henry Smith Charity

Grant duration: January 2015 - December 2017.



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Notes to the financial statements (continued)

Contributes towards core and project salaries, project activities and rent through their Main Grants Fund. Projects include APOW.

John Lyon's Charity

Original Grant Duration: March 2015 - February 2018

Contributed towards funding Nomad Harrow including salaries, activities and rent, through their Main Grants Fund. Nomad Harrow improves the life chances of asylum seekers and refugees through building the skills needed to navigate and engage in education, employment, social and political systems.

****Agreed re-allocation of grant: Nomad became an independent, registered CIO in 2016 and following agreement from the trustee boards of Refugee Youth, Nomad and the funder the remainder of the grant was transferred to Nomad in September 2016.****

Arts & Humanities Research Council - funded the Byou project through the Follow on Fund. A research project around sustaining LGBTQ lives in Refugee Youth.

9. Operating lease commitments

The following annual operating lease payments are committed to be paid:	2016	2015
Expiring:	£	£
Within one year	9000	9,000
Between two and five years	-	6,000

10. Controlling Interests

The charity is controlled by the trustees.

11. Related party transactions

There were no transactions with related parties in the year.



Refugee Youth
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Notes to the financial statements (continued)

13. Restated comparative statement of financial activities

Income from:	Un- restricted funds 2015 £	Restricted funds 2015 £	Total funds 2015 £
Donations & legacies	18,866	-	18,866
Charitable Activities	8,257	165,411	173,668
Investments	19	-	19
Total income	27,142	165,411	192,553
Expenditure			
Costs of raising funds	-	-	-
Charitable Activities	51,017	165,411	216,428
Total expenditure	51,017	165,411	216,428
Net expenditure and net movement in funds for year	(23,875)	-	(23,875)
Reconciliation of funds:			
Total funds brought forward	67,074	-	67,074
Total funds carried forward	43,199	-	43,199

Figures for 2015 have been restated to correct for some minor errors to the bank and creditor balances and to correctly reflect restricted and unrestricted fund balances. It was identified that reserves reflecting the charity's reserves policy had been incorrectly classified as restricted and that previous funds not spent, that had been agreed to be transferred to unrestricted by funders, had not been transferred to general funds. All fund balances have been agreed by the major funders of the charity.