



Refugee Youth

REFUGEE YOUTH LIMITED

(a Company Limited by Guarantee)

Trustees' Report and Financial Statements for the year
ended 31 December 2017

Registered Company number 04343703

Registered Charity number 1094296

SATURDAY



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29/09/2018
COMPANIES HOUSE



Refugee Youth

Refugee Youth
Financial Statements
for the year ended 31 December 2017

Index	Page
Report of the trustees	3
Statement of Trustees responsibilities	13
Report of the Independent Examiner	14
Statement of financial activities (incorporating an Income & Expenditure Account)	15
Balance sheet	16
Principal Accounting Policies	17
Notes to the financial statements	19-24



RefugeeYouth

RefugeeYouth
Financial Statements
for the year ended 31 December 2017

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 2017 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



RefugeeYouth
Financial Statements
for the year ended 31 December 2017

decisions, plan projects and engage with new experiences. For those young people who no longer 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

To meet the charity's objectives over 2017 the charity underpinned both of its main projects, APOW Croydon and Leeds DynaMix, 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.

We focused on developing our participatory methodology and ensuring that it worked for the young people involved and ensuring that we focused on working in an area we were really needed: Croydon. Instead of stretching our capacity to trying to hold the National Network, we examined where the demand was increasing and concluded that Croydon, with the steadily increasing numbers of unaccompanied new arrivals, required our time and focus.

As planned, Hull Solidarity Youth exited RefugeeYouth in mid-2016 and moved on to become an independent group. Similarly, Nomad, Harrow, formally become independent from RefugeeYouth at the end of 2016. During 2017 Leeds DynaMix made preparations to become independent by December 2017.

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



Refugee Youth
Financial Statements
for the year ended 31 December 2017

and drama workshops to enable young refugees to explore issues that affect them as well as finding solutions to the challenges they face.

Our focus in 2017 was on the steadily growing need in Croydon. In APOW we aimed to cover the following:

- I. Events based projects (Southbank Refugee Week Printmaking project, Tribe of Doris Festival August 2017, Celebrate Life exhibition October 2017)
- II. Developing the Young Leadership programme
- III. Skills learning- sharing skills in music, dance, drama, cooking etc.
- IV. Fun, Food and Friendship

Collaborative Events

Throughout 2017 we took part in three collaborative events with 42 different young people, reaching around 400 members of the public. These were: Southbank's Refugee Week Programme, the Tribe of Doris Festival in August and the Celebrate Life Art exhibition in October. For these events the young people designed and facilitated creative workshops to engage the wider public on the issues that are important to them. The charity developed active partnerships with a range of organizations' including, Southbank Centre, Horniman Museum, Celebrate Life, Tribe of Doris, Re-Write, LifeBeat, the Quakers, the Quadrangle Trust and more.

For the Southbank Refugee Week programme we worked with two artists Afshin and Saeed to run sessions on critically thinking about Refugee Week and what representation means. It was decided that at the Refugee Week event the young people would run their own printmaking workshop with members of the public to subvert the idea of refugees and asylum seekers as passive recipients of their experiences.

In August we took part in the Tribe of Doris Summer Festival in Stanford Hall, Leicestershire. Over 6 weeks in July & August, we worked together in our Friday evening APOW sessions in Croydon. The organisers had invited us to deliver three workshops, so we decided to focus on Drama, Visual Arts, and Poetry/Singing. We took a group of 26 people to the festival, eight adults and eighteen young people. Funded by Awards for All, the outcomes we were aiming to achieve through this experience centered around increasing young people's Better Chances in Life and developing Stronger Communities. Over the course of the festival, we engaged with hundreds of different people from all corners of the world. Through directly communicating with members of the public on an important issue to the group- Borders- we were able to have thought-provoking discussions and create work that enabled many members of the public to learn from different perspectives



Refugee Youth

Refugee Youth Financial Statements

for the year ended 31 December 2017

and understand people from different backgrounds, communities and cultures. Through sharing experiences and ideas with each other, we built stronger and more connected communities who understood one another and built the young people's communication and listening skills through discussions and debates.

"When we first came here we were a bit shy and we weren't that confident, but we found the space to improve in ourselves, to improve in our communication, like now I can say confidently that I can stand in front of people and speak so that's one of the most important things for me"
Abdu, 19, on learning to lead and building confidence.

Leadership Programme

We began development of the Refugee Youth Leadership group in the third quarter of 2016 through identifying a growing cohort of new and existing young participants who no longer felt the isolation and vulnerability of being newly-arrived and wanted to use their new-found skills to improve their future life chances. Initially meetings between this group of young leaders were subsumed into the main APOW session, as a way of building the group in an environment that was comfortable and familiar.

In January 2017 we then undertook a consultation around what the young leaders wanted to achieve with the Steering Group and how they wanted to move forward. The young people decided to hold the steering group on a monthly basis and we now have between 8 and 10 young leaders attending each month with a set agenda that the young people themselves have created. Currently the group largely meets to discuss specific projects and activities e.g. how APOW is going and to take part in participatory and democratic decisions around current and future APOW work, as well as evaluations. If any challenges or constraints arise from the Friday sessions, or any other activities, this is the space where it is discussed, and a plan is devised to move forward productively.

For example, as a direct result of the steering group a new structure to the weekly sessions was devised:

- I. Introductions: games, dancing, getting to know each other
- II. Two or three different activities to get involved in: art, dance, capoeira, print-making, film, photography, cooking etc and exploration of a theme: identity, peace, love, gender etc
- III. Finally coming together for food and a performance from each of the activities.

The young leaders have also been taking more of a lead in running games at the beginning of each session which is a very positive sign that some of them are growing in confidence and developing



Refugee Youth
Financial Statements
for the year ended 31 December 2017

more soft skills in teamwork and leadership. Some of them also gave a presentation about APOW to a meeting at the Quaker space, as the people at the Quakers expressed an interest in knowing how the space supports APOW activities.

"It takes away your mind from everything and puts you in a positive mind-set and makes you believe you can do anything. It enables you to continue your life and get through all the struggles that you face. It just makes you stronger and gives you a break from everything else in your life. I love spending time with friends and getting to know new people as well, also sharing and caring about each other. It reminds you of being home, you feel like you are a family."

Sabrin, 19, on increased social connections and positive experiences

Leeds DynaMix

Leeds DynaMix has been running for the past 4 years. In 2017 members took part in issues-based work focusing on the themes of Labels, Stigma, Stereotypes, Privilege and language, through poetry, storytelling, drama, debates and residential. For the first part of the year Leeds Dynamix built partnerships with remembering David Oluwale Association (RDOA) and with the Leeds Black Film Club. Through the partnership with RDOA, the group had poetry & spoken word sessions around the themes of Labels, Stereotypes and Privilege. Participatory exercises enabled all young people to engage, regardless of English language ability. 24 young people took part in 13 weekly sessions.

For the second half of the year the group focused on theatre-based workshops with Blah Blah Blah Theatre Company and on using cooking as a tool to bring communities together as the group try to end each session with a meal together.

Towards the end of 2017, RegueeYouth supported Leeds DynaMix to become an independent organisation.

ACHIEVEMENTS AND IMPACT

Performance

- Since January 2017 we have worked with 223 different young refugees and newly arrived asylum seekers.
- Through discussion, debate and creative forms of self-expression such as role-play, drama and the arts, 70 young refugees have improved their communication and listening skills.
- Through exploring and defining a main topic and then planning the format and delivery of the workshops, 20 young refugees have increased skills in conflict resolution.



Refugee Youth

Refugee Youth
Financial Statements
for the year ended 31 December 2017

- Through the opportunity to support the staff and volunteers in the management of the group at residentials and events 12 young refugees have increased skills in leadership.
- Through participation in a range of creative activities, positive reinforcement, cooking, collaborative events and being within a self-supportive environment, 70 young refugees have improved their confidence.
- Through the development of APOW and the collaborative events 23 young refugees participate in social networks outside of Refugee Youth and more have access to this.
- Through the collaborative public events, such as the Southbank's Refugee Week programme, the Tribe of Doris Festival in August and the Celebrate Life Art exhibition in October, we have increased public awareness amongst over 400 public attendees; thus, contributing to improved community cohesion.
- Through residentials we have augmented life experiences for 15 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.

From the feedback we have received, and through the process of how we run our inclusive and supportive activity programme at APOW, the outcomes that we aimed to achieve at the start of our journey were largely successful towards the end of 2017. The next steps we need to take centre around supporting the young people to recognise and use their transferable skills in other areas of their lives. It is important to build on the increase in the number of young people of APOW taking leadership roles and encourage further development into becoming potentially the leaders of APOW and/or leaders in other areas of their lives; thus, bettering their life chances and solidifying the strong communities that we have built.

FINANCIAL REVIEW

The charity funding in 2017 reduced by 25% to £118k and 80% of the income came from 3 funders. Henry Smith, Paul Hamlyn Foundation and Big Lottery. There was a 16% increase in donations to £23k through our Just Giving account and bank transfer. However, accompanying this reduced level of funding was a reduction in expenditure of 16% to £117k. Staff costs increased by 12.7% to £71k due to the coordinator appointment in last quarter of 2016.

Cash Balances of £64k were held at the end of 2017, the majority are related to unrestricted funds. This is well in excess of our reserves policy of maintaining three months overhead expenditure in unrestricted reserves of approximately £30k to assist with operational fluctuations in receipts and payments. RY had net asset of £63k as at the year end with restricted carry forward fund of only £3k.



Refugee Youth
Financial Statements
for the year ended 31 December 2017

Reserves policy

Refugee Youth has a policy of maintaining three months overhead expenditure of approximately £30k in unrestricted funds. At 31 December 2017 free reserves (defined as general funds less fixed assets) were £59,694 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



Refugee Youth
Financial Statements
for the year ended 31 December 2017

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

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

This was a successful year for Refugee Youth in terms of consolidating, reviewing, delivering and planning.

As ever I was proud of Refugee Youth's engagement with a huge number of 223 young refugees and asylum seekers this continues in an interactive and fun way following our tradition of participatory action, building confidence and inspiring leadership. Our young leadership programme is testament to this. Thanks to our core team of youth workers and development workers for continuing the hard work – Sami, Shanti, Federico and Salma.

Our work in Croydon has gone from strength to strength, thanks to the Quakers for continuing to host our activities. Meanwhile it has been good to see Leeds Dynamix become independent and grow into a local sustainable organisation in the North.



Refugee Youth

Refugee Youth
Financial Statements
for the year ended 31 December 2017

Our new Co-ordinator (Mahla) has been pivotal to the charity reviewing its processes and also driving forwards with the development of our new strategy which we will launch in 2018. Mahla managed to secure 2 significant grants through our core funders Paul Hamlyn Foundation and Henry Smith. Thanks to these funders and also to John Lyon's Charity.

Our new board of trustees settled into their roles and we set up sub-committees on finance, fundraising and governance. Thanks in particular to Lizzie and Ben for taking a lead. This has helped us make good progress reviewing and improving our governance arrangements.

FUTURE PLANS

Our priority for 2018 is to implement our new strategy which focuses on further consolidation of our core work in Croydon and the development of a toolkit to expand the work through the leadership of our development workers.

THANKS

Refugee Youth 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-ordinator Mahla Axon.

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 and Salma Istwani (APOW) and Yosola Olajoye (Leeds).

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, Henry Smith, The Quadrangle Trust, The Quakers, Awards For All and any individuals who supported our fundraising activities on Justgiving.



Refugee Youth

Refugee Youth
Financial Statements
for the year ended 31 December 2017

REFERENCE AND ADMINISTRATIVE INFORMATION

Company/Charity Name: RefugeeYouth 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
- J. Healey
- F. Turner
- C. Harms
- B. Churchill
- E. Adams
- N. Sigler
- C. Hindle
- I. Disley (*Resigned 3 January 2018*)
- B. Melunsky (*Resigned 3 January 2017*)

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

Date: 25/09/2018



Refugee Youth
Financial Statements
for the year ended 31 December 2017

Statement of trustees' responsibilities

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.



Refugee Youth
Financial Statements
for the year ended 31 December 2017

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2017 which are set out on pages 15 to 24.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no 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.

A handwritten signature in black ink, appearing to read 'K Hanlan'.

Karen Hanlan,
Member of Institute of Chartered Accountants England & Wales
Karen Hanlan Independent Examiner Ltd
3 School Lane
Lea Marston, B76 0BW

Date: 25/09/18



Refugee Youth

Refugee Youth
Financial Statements
for the year ended 31 December 2017

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

	Note	Un-restricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Income from:					
Donations & legacies	1	22,736	-	22,736	19,522
Charitable Activities	2	-	95,631	95,631	138,190
Total income		22,736	95,631	118,367	157,712
Expenditure on:					
Raising funds	3	6,814	-	6,814	-
Charitable Activities	3	17,012	92,950	109,962	139,347
Total expenditure		23,826	92,950	116,776	139,347
Net (expenditure)/income and net movement in funds for year		(1,090)	2,681	1,591	18,365
Reconciliation of funds:					
Total funds brought forward		61,564	-	61,564	43,199
Total funds carried forward		60,474	2,681	63,155	61,564

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

All income and expenditure derive from continuing activities.



Refugee Youth
Financial Statements
for the year ended 31 December 2017

Balance sheet

	Notes	2017 £	2016 £
Fixed Assets			
Tangible assets	5	780	344
Current Assets			
Debtors and prepayments	6	399	-
Cash at bank and in hand		63,465	67,721
		63,864	67,721
Current Liabilities			
Creditors: amounts falling due within one year	7	(1,489)	(6,501)
Net current assets		62,375	61,220
Net assets		63,155	61,564
Funds of the charity:			
Restricted Funds	8	2,681	-
Unrestricted Funds - general reserves		60,474	61,564
Total charity funds		63,155	61,564

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

For the year ended 31 December 2017 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: 25/09/18





Refugee Youth

Refugee Youth Financial Statements

for the year ended 31 December 2017

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.



Refugee Youth
Financial Statements
for the year ended 31 December 2017

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
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Fixed assets are capitalised when their costs exceed £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.



Refugee Youth

Refugee Youth
Financial Statements
for the year ended 31 December 2017

Creditors and provisions

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

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

	2017	2016
	£	£
Un-restricted:		
Donations	16,236	11,392
Grants	6,500	8,130
	<u>22,736</u>	<u>19,522</u>

2. Charitable Activities

	2017	2016
	£	£
Restricted grants:		
Paul Hamlyn Foundation	50,000	55,000
John Lyon's Charity	-	45,679
Henry Smith Charity	35,700	35,700
University of Surrey	-	1,811
Big Lottery Awards for All	9,931	-
	<u>95,631</u>	<u>138,190</u>



Refugee Youth
Financial Statements
for the year ended 31 December 2017

Notes to the financial statements continued

3. Expenditure

	Raising funds	Restricted project costs	Direct charitable activity	2017 Total	2016 Total
	£	£	£	£	
Expenditure comprises:					
Staff costs	4,614	58,485	7,599	70,698	63,066
Facilitator fees	2,200	4,158	2,596	8,954	39,452
Staff travel & subsistence	-	-	331	331	8,638
Staff training	-	1,222	-	1,222	130
Research services	-	-	-	-	1,430
Activities & service expenses	-	15,723	2,113	17,836	9,250
Volunteers expenses	-	-	196	196	165
Premises costs	-	10,335	2,091	12,426	11,343
Office costs	-	1,312	1,197	2,509	1,762
Depreciation	-	-	778	778	761
Bank charges	-	-	111	111	87
Legal & professional fees	-	740	-	740	2,288
Independent Examiners fee	-	975	-	975	975
Total	6,814	92,950	17,012	116,776	139,347
Total 2016	-	131,288	7,578	139,347	

4. Analysis of staff costs, trustee remuneration and expenses

	2017	2016
	£	£
Salaries	73,242	60,902
National Insurance	676	947
Pension costs	442	1,217
Pension write back (accrual no longer required)	(3,662)	-
Total	70,698	63,066

The Charitable Company employed the full-time equivalent of 3.55 staff during the year (2016: 3.5).

No employees had benefits in excess of £60,000 (2016: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.



Refugee Youth

Refugee Youth
Financial Statements
for the year ended 31 December 2017

Notes to the financial statements (continued)

No expenses were reimbursed to Trustees during the year (2016: None.)

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

5. Tangible fixed assets

	Fixture, Fittings & Equipment Restated £
Cost	
At beginning of year	16,510
Additions	<u>1,214</u>
At end of year	<u>17,724</u>
Depreciation	
At beginning of year	16,166
Charge for the year	<u>778</u>
At end of year	<u>16,944</u>
Net Book Value	
At 31 December 2017	<u>780</u>
At 31 December 2016	<u>344</u>

6. Debtors

	2017	2016
	£	£
Prepayments	<u>399</u>	<u>-</u>



Refugee Youth

Refugee Youth
Financial Statements
for the year ended 31 December 2017

Notes to the financial statements (continued)

7. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	514	1,469
Accruals	975	1,523
Other creditors	-	3,509
	<u>1,489</u>	<u>6,501</u>

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			Balance At end of year
	£	Income £	Expenditure £	£
Paul Hamlyn Foundation	-	50,000	(47,319)	2,681
Big Lottery Awards for All	-	9,931	(9,931)	-
Henry Smith Charity	-	35,700	(35,700)	-
Total	<u>-</u>	<u>95,631</u>	<u>(92,950)</u>	<u>2,681</u>

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.



Refugee Youth
Financial Statements
for the year ended 31 December 2017

Notes to the financial statements (continued)

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

Big Lottery Awards for All

Contributes towards core and project salaries, project activities and space rent.

The project aimed to improve communication & listening skills; increase skills in conflict resolution; increase skills in leadership; improve confidence and self-esteem; build stronger social connections; increase life experiences; and contribute to key achievements for education/work applications. We also aimed to improve inclusion and cohesion; support the development of strong & powerful voices; increase positive public awareness; increase positive experiences; and improve resilience.

9. Operating lease commitments

The following annual operating lease payments are committed to be paid:	2017	2016
Expiring:	£	£
Within one year	9,000	9,000

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

Refugee Youth
Financial Statements
for the year ended 31 December 2017

Notes to the financial statements (continued)

12. Restated comparative statement of financial activities

	Un- restricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £
Income from:			
Donations & legacies	19,522	-	19,522
Charitable Activities	-	138,190	138,190
Total income	19,522	138,190	157,712
Expenditure			
Costs of raising funds	-	-	-
Charitable Activities	8,059	131,288	139,347
Total expenditure	8,059	131,288	139,347
Net income and net movement in funds for year before transfers	11,463	6,902	18,365
Transfers	6,902	(6,902)	-
Net income and net movement in funds for year after transfers	18,365	-	18,365
Reconciliation of funds:			
Total funds brought forward	43,199	-	43,199
Total funds carried forward	61,564	-	61,564