



Refugee Youth

REFUGEE YOUTH LIMITED

(a Company Limited by Guarantee)

Trustees' Report and Financial Statements for the year
ended 31 December 2018

Registered Company number 04343703

Registered Charity number 1094296

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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 2018 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

The charity's objectives over 2018 continued to be underpinned by 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 programme 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.

Our focus in 2018 was on the following outcomes: increase emotional wellbeing, reduce social isolation, and develop empowerment through the improved communication and leadership skills of the young people in APOW. We aimed to cover the following:

1. Events based projects (APOW Art exhibition April 2018, Horniman Museum World Gallery June 2018, Tribe of Doris Festival August 2018, Celebrate Life exhibition June 2018)
2. Developing the Young Leadership programme
3. Skills learning- sharing skills in music, dance, drama, cooking etc.
4. Fun, Food and Friendship



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Women's Group

In 2018 we worked with 12 girls; running a young women's football group during the summer in Waterloo and a residential in Kent in August. This group of young women decided that we should expand our outreach to other young women in the area and to develop our women's group. As a result in 2018 we made good progress in exploring partnerships with other organisations. One such partnership that will be developed in 2019 is with the Baytree Centre in Brixton.

Collaborative Events

Throughout 2018 we took part in 5 collaborative events with 35 different young people, reaching around 500 members of the public. These were: Horniman Museum's Crossing Borders event in March and the World Gallery opening in June, APOW's own art exhibition in Croydon in April, the Celebrate Life Art exhibition for Croydon Peace Festival in June and the Tribe of Doris Festival in August. 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 organisations including, Horniman Museum, Celebrate Life, Tribe of Doris, Braich Goch Wales, the Quakers, the Quadrangle Trust and more.

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 Games, Visual Arts, and Poetry/Singing. We took a group of 26 people to the festival, eight adults and eighteen young people. 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 we were able to have thought-provoking discussions and create work that enabled many members of the public to learn from different perspectives 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.

"This isn't just a youth club...this is a family that opened the door for me...helping me go through difficult times and always being there for me" (Sara, 18)

Leadership Programme

During 2018 the group held monthly planning meetings to discuss specific projects and activities, and take part in participatory and democratic decisions around current and future APOW work, as well as reflective evaluations. If any challenges or constraints arose from the Friday sessions, or any other activities, this was the space where it was discussed and a plan was devised to move forward productively.

The structure of the weekly sessions continued to be:

1. Introductions: games, dancing, getting to know each other.



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2. Two or three different activities to get involved in: art, dance, capoeira, print-making, film, photography, cooking, and exploration of a theme: identity, peace, love, gender and so on.
3. Finally coming together for food and a performance from each of the activities.

The young leaders also took 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 more soft skills in teamwork and leadership.

We focused on developing our young leadership programme that has involved supporting the young people to run activities and sessions in APOW themselves. Our approach is always underpinned by participatory methodology to ensure everyone has an equal say, wherever possible and appropriate. For example, we started to run a 'People's Circle' at each of our meetings and evaluation sessions, which enables everyone equal time to speak and express their thoughts and feelings. Some of our young leaders have been doing work experience with us, and running APOW sessions for the wider group- such as dance workshops- which supports them to learn organisational and facilitation skills. Our approach developed this year as we had a cohort of older leaders who were able to successfully move on at the beginning of the year, such that we turned our focus to developing and supporting new leaders in APOW.

Moving forward we hope to have developed our toolkit of participatory learning more into something that can be shared and replicated in other areas of need. Our next stage also involves developing our leaders to run more individual projects, outside of APOW, and we hope to consolidate our ideas and plans for our referrals pathway.

"APOW has helped me to become more mature... I've learned how to lead a workshop, and not to rush when I'm explaining things, to think it through and take my time to [communicate]...properly. The process [of being a leader] has taught me it's okay to learn from my mistakes. It's definitely been a positive outcome in my life being part of APOW." (Sara, 18)

Outputs and Outcomes

The outcomes that we aim to achieve are: increase emotional wellbeing, reduce social isolation, and develop empowerment through improved communication and leadership skills. Since January 2018 we have worked with 153 different young refugees and newly arrived asylum seekers.

Through ongoing evaluation sessions with our young leaders, we qualitatively assess how we are achieving our core outcomes. The young people report that one of the most significant changes that they experience from being part of APOW is an increase in their confidence & emotional wellbeing. For example, for one snapshot of 18 of our young leaders we used the Most Significant Change qualitative analysis tool, which provides us with cumulative data on the key question "What is the most significant change you have experienced since being a part of APOW?". 100% reported an increase in confidence as the most significant change to occur to them, and 78%



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(14/18) reported improved English & communicational skills as the most significant change they have experienced.

"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)

Through our ongoing evaluation and reflection sessions, all of our young people report that one of the biggest challenges that new arrivals to the country face is a lack of a sense of belonging, and not having any friends or knowing where to meet other young people from refugee backgrounds. They report that being part of APOW supports them to make friends and increase their networks, which in turn reduces the social isolation of this community.

"You love APOW like you love your country... We are a unit" (Mohammed, 18)

Through the opportunity to support the management - planning and delivery- of residentials and events, 25 young refugees have developed their leadership skills.

Through the development of collaborative public events, 50 young refugees participated in social networks outside of RefugeeYouth. Through the events we increased public awareness amongst over 300 public attendees; thus contributing to improved community cohesion.

Through supporting young refugees to tackle issues that are important to them and to learn how to effect change we have improved the wellbeing, increased the communication skills and bettered the life chances of 75 young refugees.

Through discussions, debates, and creative forms of self-expression- such as drama, visual arts, and dance, 90 young refugees have improved communication and English language skills

From the feedback we received, and through the process of how we ran 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 2018. 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 take forward this momentum of skills building & skills sharing and 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.

We have been focused on delivering quality activity sessions with fewer numbers of young people. We find that focusing on improving quality instead of increasing the quantity of young people has led to a more meaningful experience for our young leaders and enables us to work more closely with our new arrivals too. We have learnt more about the need to plan in advance for a turnover of young people: recently a large group of our older young leaders were successfully supported to move on into higher education and employment. We are now working on developing new leaders and encouraging more new arrivals to start their journey with APOW.



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FINANCIAL REVIEW

The charity funding in 2018 reduced by 23% to £91k and 77% of the income came from 3 funders. Paul Hamlyn Foundation, Henry Smith Charity and Prince of Wales Charitable Trust. There was a 6% decrease in donations to £15k through our Just Giving account and bank transfers. However, accompanying this reduced level of funding was a reduction in expenditure of 13.5% to £101k. Staff costs reduced to £58k due to the coordinator appointment in last quarter of 2018. RY had net assets of £53k as at the year end with restricted carry forward fund of only £1k. 100,906

Reserves policy

Refugee Youth has a policy of maintaining three months overhead expenditure of approximately £30k in unrestricted funds. Current free reserves are £52k, in excess of current policy, however Trustees have already planned to reduce reserves in line with policy during 2019.

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 Safeguarding Policy is important given that minors are participants in the charity's activities. Familiarisation with and training on the Safeguarding Policy is part of the induction process for new Trustees, staff and volunteers. 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 which are currently 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 a 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.



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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 a young person involved 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. Over the last year there has been significant change with Trustees moving on. This natural attrition enabled us to focus on diversifying our board and, following a full skills audit, it also enabled us to build a board with a good cross section of relevant skills for example we were pleased welcome one of our volunteers, and someone from a refugee background, onto the Board.

Our organisation is managed by a Co-ordinator who reports to the trustee Board. 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.

After a change in personnel we successfully recruited an experienced Interim Manager, who joined us from the Cranfield Trust. They have helped us to conduct a thorough review of the organisation and to identify organisational structures that could be implemented subject to securing an increase in income. During this time we have continued to focus on maintaining quality delivery of our services and meeting planned objectives.



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OVERVIEW - CHAIR'S REPORT

Like many small charities we continue to face challenges associated with limited resources yet I remain extremely proud of our ability to deliver our existing services and at the same time challenge ourselves to deliver continual improvement. For the young people we work with we are an anchor in their lives, helping to provide a sense of stability and belonging whilst at the same time affording them an opportunity to develop key life skills. I firmly believe that our work remains as valid as ever and I am very proud of Refugee Youth's continuing commitment to young Refugees and asylum seekers in London.

We have continued to implement the strategy developed in 2017 and have benefited hugely from the significant grants we secured in 2018. In particular these have enabled us to develop our Leadership Toolkit and make significant improvements to our monitoring and evaluation processes.

To further develop our organisation we took the opportunity to work with an Interim Manager to support us in ensuring that we have strong foundations in place in terms of Governance, Leadership Skills and Structure to deliver against our strategic objectives. Under her leadership we will be able to build upon our strengths but also challenge ourselves, Trustees and Core Team, to really identify new ways of working to build a sustainable organisation.

FUTURE PLANS

Our priority for 2019 is to continue to implement our strategy focusing 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. At the same time we plan to carry out a detailed review of organisational structure and processes, under the guidance of our Interim Manager, to ensure we have a sustainable organisation based on strong foundation of excellent governance.

THANKS

Refugee Youth wishes to thank all those who helped us to continue to deliver our activities and make a positive contribution to the young refugees. In particular our thanks go to the team Sami Ibrahim, Salma Istwani, Federico Rivas, and Shanti Sarkar along with Aimee McQuillan (Fundraising) and Dawn Harrison-Wallace (Interim Manager).

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



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Special thanks are due to our many volunteers who worked with Refugee Youth during the year, to the students who worked with Refugee Youth on placements, as well as to the young refugees without whom Refugee Youth's activities could not take place.

Our final big thank you is to all our funders who allow our work to continue including Paul Hamlyn Foundation, Henry Smith, The Mercers Company, The Quadrangle Trust, The Quakers, The Guinness Trust, The Prince of Wales Charitable Foundation and the many individuals who supported our fundraising activities via Justgiving.

REFERENCE AND ADMINISTRATIVE INFORMATION

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
J. Healey
C. Harms
B. Churchill (resigned July 2018)
E. Adams
N. Sigler
C. Hindle
I. Disley (resigned 3 January 2018)
V. Abdullah (Appointed July 2018)

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

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

Approved by the Board and signed on its behalf by:

P Barron
Chair of Trustees

Date:

23/9/19



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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.



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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 2018 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: 23/9/19



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

	Note	Un-restricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Income from:					
Donations & legacies	1	20,807	-	20,807	22,736
Charitable Activities	2	-	70,300	70,300	95,631
Total income		20,807	70,300	91,107	118,367
Expenditure on:					
Raising funds	3	1,260	-	1,260	6,814
Charitable Activities	3	27,756	71,890	99,646	109,962
Total expenditure		29,016	71,890	100,906	116,776
Net (expenditure)/income and net movement in funds for year		(8,209)	(1,590)	(9,799)	1,591
Reconciliation of funds:					
Total funds brought forward		60,474	2,681	63,155	61,564
Total funds carried forward		52,265	1,091	53,356	63,155

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

All income and expenditure derive from continuing activities.



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Balance sheet

	Notes	2018 £	2017 £
Fixed Assets			
Tangible assets	5	550	780
Current Assets			
Debtors and prepayments	6	217	399
Cash at bank and in hand		81,653	63,465
		81,870	63,864
Current Liabilities			
Creditors: amounts falling due within one year	7	(29,064)	(1,489)
Net current assets		52,806	62,375
Net assets		53,356	63,155
Funds of the charity:			
Restricted Funds	8	1,091	2,681
Unrestricted Funds - general reserves		52,265	60,474
Total charity funds		53,356	63,155

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

For the year ended 31 December 2018 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 14.

(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:

23/9/19



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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
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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.



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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

	2018	2017
	£	£
Un-restricted:		
Donations	15,207	16,236
Grants	5,600	6,500
	<u>20,807</u>	<u>22,736</u>

2. Charitable Activities

	2018	2017
	£	£
Restricted grants:		
Paul Hamlyn Foundation	30,000	50,000
Henry Smith Charity	37,800	35,700
Prince of Wales Charitable Foundation	2,500	-
Big Lottery Awards for All	-	9,931
	<u>70,300</u>	<u>95,631</u>



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Notes to the financial statements continued

3. Expenditure

Expenditure comprises:	Raising funds	Restricted project costs	Direct charitable activity	2018 Total	2017 Total
	£	£	£	£	
Staff costs	-	57,131	1,275	58,406	70,698
Facilitator fees	-	12,011	-	12,011	8,954
Fundraisers fees	1,260	-	-	1,260	-
Staff travel & subsistence	-	106	-	106	331
Staff training	-	-	1,806	1,806	1,222
Activities & service expenses	-	2,500	10,304	12,804	17,836
Volunteers expenses	-	142	36	178	196
Premises costs	-	-	9,809	9,809	12,426
Office costs	-	-	2,422	2,422	2,509
Depreciation	-	-	601	601	778
Bank charges	-	-	105	105	111
Legal & professional fees	-	-	498	498	740
Independent Examiners fee	-	-	900	900	975
Total	1,260	71,890	27,756	100,906	116,776
Total 2017	6,814	92,950	17,012	116,776	

4. Analysis of staff costs, trustee remuneration and expenses

	2018	2017
	£	£
Salaries	56,911	73,242
National Insurance	894	676
Pension costs	601	442
Pension write back (accrual no longer required)	-	(3,662)
Total	58,406	70,698

The Charitable Company employed the full-time equivalent of 3.7 staff during the year (2018: 3.55).

No employees had benefits in excess of £60,000 (2018: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.



Refugee Youth

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Notes to the financial statements (continued)

No expenses were reimbursed to Trustees during the year (2018: 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 £
Cost	
At beginning of year	17,724
Additions	<u>371</u>
At end of year	<u>18,095</u>
Depreciation	
At beginning of year	16,944
Charge for the year	<u>601</u>
At end of year	<u>17,545</u>
Net Book Value	
At 31 December 2018	<u>550</u>
At 31 December 2017	<u>780</u>

6. Debtors

	2018	2017
	£	£
Prepayments	<u>217</u>	<u>399</u>



Refugee Youth

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Notes to the financial statements (continued)

7. Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	-	514
Accruals	6,163	975
Deferred income (deferred in year)	22,900	-
	<u>29,063</u>	<u>1,489</u>

Deferred income relates to grant income received in advance.

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 end of year £
	Balance At beginning of year £	Income £	Expenditure £	
Paul Hamlyn Foundation	2,681	30,000	(31,590)	1,091
Prince of Wales Charitable Trust	-	2,500	(2,500)	-
Henry Smith Charity	-	37,800	(37,800)	-
Total	<u>2,681</u>	<u>70,300</u>	<u>(71,890)</u>	<u>1,091</u>



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Notes to the financial statements (continued)

Paul Hamlyn Foundation

Grant duration: January 2018 - December 2019.

Contributes towards core salaries through their Youth Fund. APOW improves outcomes for newly arrived asylum seekers through building a creative social community in the heart of Croydon. The grant specifically covers the Leadership Programme and development of a toolkit of participatory learning.

Henry Smith Charity

Grant duration: January 2018 - December 2020.

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

Prince of Wales Charitable Trust

Grant duration: March 2018-March 2019

Contributes towards project activities, specifically APOW costs towards running the creative arts programme.

9. Operating lease commitments

The following annual operating lease payments are committed to be paid:	2018	2017
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.



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Notes to the financial statements (continued)

12. Comparative statement of financial activities for 2017

Income from:	Un- restricted funds £	Restricted funds £	Total funds £
Donations & legacies	22,736	-	22,736
Charitable Activities	-	95,631	95,631
Total income	22,736	95,631	118,367
Expenditure			
Costs of raising funds	6,814	-	6,814
Charitable Activities	17,012	92,950	109,962
Total expenditure	23,826	92,950	116,776
Net (expenditure)/ income and net movement in funds for year	(1,090)	2,681	1,591
Reconciliation of funds:			
Total funds brought forward	61,564	-	61,564
Total funds carried forward	60,474	2,681	63,155