

The Railway Children

Report and financial statements

For Year Ended 31st May 2021



Railway Children is registered Charity No. 1058991 and a
Registered Private Company Limited by Guarantee No. 3265496

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Reference and Administrative Information

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Introduction by Haydn Abbott, Chairman

Welcome to our Annual Report for 2021.

This year has been an extremely challenging one for all of us. We have all faced significant change in our daily lives and sought to balance the threats posed by the pandemic with the hope of a safer and more certain future in the months ahead. As we have faced our own difficulties, many of us have been inspired by the acts of kindness we have witnessed over the last year, often from people enduring their own challenges and this has given us the strength to keep going and think about what more we could do to support others.

This personal reflection mirrors the reality for Railway Children over the last year. Our people have worked tirelessly to ensure our pre-pandemic services can continue, alongside delivering new humanitarian responses to thousands of children and their families living on the streets.

We have directly supported over 21,000* children this year, a 35% increase in demand. We have achieved this in a year when we were unable to run any of our fundraising challenge events, or our annual Railway Ball, both critical sources of funding and which collectively raise c£1m every year. The loss of such a significant sum of critical funds at a time when demand for our work has never been higher has been one of our biggest challenges. We have therefore been truly humbled by our supporters in the rail industry. They recognised the desperate need we had to replace funding and pulled together to deliver an outstanding online event 'RailAid'. This new fundraiser delivered £534,000, an extraordinary result and a life saver in terms of enabling us to meet the demand for our work. If you were part of making this event so successful, I would like to express my personal thanks to you, on behalf of the charity and the children we help.

This past year has demonstrated to us as a charity the strong trust and belief our supporters have in us. RailAid was just one example of the immense support we have received across the year, Your generosity has inspired everyone in the charity and given us all the strength to reach the thousands of children in desperate need. Collectively we have not only reached a record number of children but we have raised a total of £4.9m, our most successful year in our twenty-five-year history.

The year ahead is one when we need to consider our new strategy. We know how devastating the impact of the pandemic has been on vulnerable families and we must therefore think carefully about how we can deliver high quality and impactful work for children. I look forward to sharing these plans with you and hearing your thoughts on what more we can achieve together.

This year, perhaps more than ever I am ever mindful and grateful that all we achieve as a charity is made possible by the generosity of our supporters. On behalf of the trustees and the charity, Thank you.

Haydn Abbott, Chairman

Aims and Achievements

Aims

Railway Children was founded in 1996 and its objective is:

‘The relief of children and young persons under 25 years of age who are in conditions of need, hardship or distress, anywhere in the world and in particular those who are living on the streets’.

Since then, Railway Children’s work has benefitted thousands of children and young people living alone and at risk on the streets.

Our work aims to create and enable sustainable change in the lives of individual children, communities and in the wider policy and practice that affects all children living alone on the streets.

Public Benefit

The Trustees have considered the Charity Commission guidance on public benefit in deciding what activities the charity should undertake. This report is produced for the benefit of the public and contains an explanation of the significant activities undertaken during the year in order to carry out the charity’s aims and also measure achievements against the objectives set by the Trustees.

Principal Activities

In achieving our aims, we work at three levels for long term change. We recognise that to create, enable and sustain change we need to balance activities, and therefore;

1. We aim to make early interventions in the lives of vulnerable children on the streets before they come to serious harm
2. We change the perceptions of local communities. We make children on the streets visible to their communities and aid understanding of how they came to be there and the support they need.; and
3. We use research, expertise and strong relationships with key individuals and departments to influence policy makers and leverage government support.

By working at all three levels we ensure lasting change, both in the lives of children currently surviving on the streets and those currently at home but living with neglect, violence and/or abuse where living on the streets may become their only survival option.

Achievements

The following outlines the wider strategy goals (2017-2021), alongside the objectives we set ourselves for this year and the progress we made.

Strategy Goal 1

We will make a step change in the number of children we can reach, delivering services that significantly improve their life outcomes

Tanzania - We will ensure improved and expanded services for 3,775 children and youth living in the six cities where we work in Tanzania, including children and youth currently living on the streets, siblings of reunified children, and children in long term institutional care

We managed to support and provide support services to 3778 children and youth against a target of 3,775. Across the six cities, provision of essential support services to project beneficiaries was maintained whilst taking precautions to keep project staff and project beneficiaries safe from Covid-19. Some of the project activities that involved bringing groups together were suspended, including training to ensure that staff and beneficiaries were safe.

Of these 825 children were rescued and supported with a safe place to stay across six cities due to additional funding FCDO-Covid Rapid Response and UNICEF.

Of the 3778 supported, 669 youth living and working on the streets were supported against a target of 424 and provided with life skills and self-reliance support including vocational training, business skills training, apprenticeship placements and start-up kits to support them in becoming self-employed and be able to transition from living on the streets to affording a safe place to stay. There is an increased number of young persons above age of 15 on the streets and therefore a need to invest more in youth related support services.

India - 5000 children living at and around 10 railway stations in India will be reached and protected. Of these, 4000 children will be restored back to families or long-term care. A further 2000 vulnerable families will be strengthened to ensure the wellbeing of their children and prevent their repeat separation

During the pandemic while the trains were disrupted, we adapted our work to work in 30 slum communities and supported vulnerable children and their families with groceries, school enrolment, vocational skill training and linking families to government schemes. This resulted in the protection of 6508 children. Across 10 railway stations we have protected 945 children. Of these, 788 children were reunified with their parents and 35 children were referred to long care homes for protection.

To strengthen the families of reunified children, we reached out to 3475 families and supported them with dry rations, school enrolment, linking them with social protection schemes. Through this initiative 7824 children including the siblings of the reunified children were protected and prevented from repeat separation due to pandemic induced poverty.

Throughout the second wave of the pandemic, we responded by building the resilience of communities to cope through activities such as,

- Promoting vaccination among the adult community, where 559 people were supported to register online for the vaccination and 233 received their 1st dose
- Distribution of 3164 safety kits to families to protect them from getting the infection
- Distribution of dry groceries to 921 families to ensure 3156 children had adequate food during the crisis. A further 372 families were also supported with dry groceries through our partners.

- We provided 101 child-care institutes with 50 Oximeters, 60 steam inhalers, 1200 surgical masks, 300 N95 masks, 50 Sanitiser bottles (500ML), 60 sanitiser cans (5Lit), supporting 3019 children.

In the UK - We will continue to develop our existing three projects in Leeds, London and the North West and if funding allows we will establish a new project in the UK, providing Information and guidance to children and young people and their families, referred to us by the British Transport Police

Funding for our fourth project was secured in the last months of the financial year and following planning and recruitment the Birmingham project began work in June 2021. Despite the pandemic all three existing projects adapted to the restrictions that lockdowns brought. Project workers developed innovative ways of working to ensure we still supported those young people who were referred to us by the British Transport Police.

Our Safeguarding on Transport projects will provide support to at least 648 vulnerable and at-risk children and young people through one-to-one work and family support

Over the year to 31st May 2021 our three projects provided advice or support to 868 young people with one-to-one and family support for 84 young people.

Strategy Goal 2

We will change people's perceptions of children on the streets to reduce the level of harm they face

- **Tanzania - We will reduce violence and abuse experienced by children and young people living on the streets in six cities in Tanzania through identifying and training community champions, building a safety net and creating targeted awareness campaigns to challenge negative community perception**

Across the six cities, we identified and trained 132 community champions to support the identification, protection and rapid response to Children and Youth Living and Working on the streets (CYLWS), through referring them to support services. As a result, 689 children were referred for support services against a target of 523.

A media campaign was conducted to challenge negative perceptions and highlight the impact of violence towards street connected children, engaging 20 journalists who visited our projects in Mwanza, and Dar es Salaam. Communication materials calling for community action to end violence, abuse and discrimination against street connected children were disseminated to project partners, beneficiaries, community champions and other selected stakeholders. Community radio stations in four regions and national radio based in Dar es Salaam aired a pre-recorded documentary featuring work with street connected children and the issues they face on a day-to-day basis.

With additional funding we implemented a project in Mwanza aiming to provide legal education and promote the rights of street connected children and domestic workers. We trained 31 paralegal officers, who are now supporting the education of community members in churches and mosques on the issues faced by street connected children and domestic workers and their role in addressing the situation, which is expected to contribute to the reduction of violence towards these groups in Mwanza.

- **India - 2000 railway officials will be trained and sensitised on child protection and Covid-19 prevention in India**

We adapted our training programme through online learning as well as traditional face to face and trained 2117 railway officials at eight training institutes across Indian Railways. In

collaboration with UNICEF, we delivered online training on child protection issues in a pandemic situation at five Railway divisions of East Central Railways.

- **UK - 5,000 transport staff will have a greater awareness and understanding of vulnerable children and young people and are able to respond and refer where appropriate through receiving our on-line or face to face safeguarding training**

In this year 5147 rail staff have accessed our e-learning programmes bring the total of staff trained over the last 4 years to 7575. Evaluations were overwhelmingly positive with 90% agreeing the information provided was relevant and 93% stating that they now know how to report concerns about vulnerability. We have had feedback since that staff have gone on to correctly identify missing and vulnerable children and ensured they are protected as a result.

- **UK - 750 British Transport Police officers are aware and engaged with the Safeguarding on Transport programme and respond appropriately to children as a result**

Covid restrictions meant that some of the formal training couldn't take place but we continued to liaise remotely and take part in joint initiatives such as British Transport Police Roadshows, County Lines Week of Action and subsequent events following the easing of lockdown.

730 officers completed one of our e-learning modules and we had direct contact with 156 new BTP officers. This included training new recruits in Glasgow and London. We also held briefings in Grimsby, Doncaster, Crewe, London Euston, Manchester Piccadilly and Leeds and supported BTP to train inspectors on a modern-day slavery awareness course. The team also worked alongside officers on a County Lines intensification week, held in Crewe, Liverpool, Leeds and Sheffield. Links were made with the mental health vulnerability teams in Birmingham and Preston.

Existing relationships have been maintained and strengthened with key contacts in the force and the vulnerability unit in general. The Leeds team also recorded 108 contacts with BTP to discuss children and young people directly. The restrictions also gave us the opportunity to forge links different home office police forces. We presented to officers from Cambridgeshire and West Yorkshire Police and now sit on the Greater Manchester Police led exploitation and vulnerability steering group. A recorded session was provided to South Yorkshire Police that will form part of their training package for over 3000 new recruits over the next 5 years.

Strategy Goal 3

We will build political will around the issues of children living on the streets

- **In Tanzania, we will work to ensure the commitment of government and other influential political leaders to promote the rights of street connected children through dissemination of the Report on the Status of Street Children's Rights in Tanzania**

We made great progress towards advocating for the rights of children & youth in Tanzania, despite being unable to disseminate the report on the status of Street Children's Rights as we had planned. We did however hold a national platform for children and youth living and working on the streets, where child & youth representatives met with the Commissioner-Social Welfare Department, Regional Authorities and District heads in Mwanza.

We also organised a meeting with Members of Parliament from Social Services and Community Development Committee, Administration and Local Governments Affairs Committee, Budget Committee, and as a result MPs are demanding that the government share their plan to help this group of vulnerable children.

- **In India, we will ensure Child Welfare Committees and District Child Protection Units connected to our project locations fully co-operate in our family strengthening work**

Our Strategic Alliance team engaged the Delhi Commission for Protection of Child Rights (DCPCR), Department of Social Welfare, Government of Delhi, District Administration, Central district, Child Welfare Committee Kingsway Camp, NGO's, Self Help Groups and Civil Defence Volunteers. At all project locations we have received full cooperation from the Child Welfare Committees and the District Child Protection Unit in the process of dry ration distribution for vulnerable children and families.

In addition - A status report was submitted with recommendations for emergency response entitled 'System for Child Protection at 51 Railway Stations and its districts' to the National Commission for Protection of Child Rights (NCPCR) and follow-up meetings with the Chairperson, NCPCR and his team officials were held.

We submitted a recommendation on child protection initiatives post-Covid-19 to the Covid Response CP Alliance (NGO network) which is to be shared with parliamentarians by the network.

NGO networks in West Bengal, Jharkhand, Odisha, Bihar, Uttar Pradesh, Delhi, Haryana and Punjab were engaged to support children & families reunified in the past and who were vulnerable due to lockdown. During the initial waves of Covid-19 we provided essential water and food relief support to migrant families traveling by Shramik Special Trains.

- **In the UK, we will work with the British Transport Police and industry bodies at a senior level to ensure that safeguarding continues to be included in the strategic vision for the rail industry and that plans are in place to identify and respond to vulnerable people, specifically;**
- **Six organisations commit to staff completing safeguarding training**
- **We will support at least one Train Operating Company to meet the safeguarding response standards outlined in the Safeguarding on Rail Scheme**

Twelve organisations are actively engaging in the Safeguarding on Transport programme and negotiations are underway to complete the training. Staff in Great Western Railway (GWR), Southwestern & Cross Country have already completed some training and Avanti are about to do so. We have worked with GWR to be awarded an interim safeguarding accreditation and we are working with seven other operators to support their Safeguarding on Rail Scheme requirements.

Fundraising

Strategic Operational Goal 3

Income goal being reassessed – goal was to grow income from £3.4m to £8m by 2022

- **We will mitigate losses to income caused by the Coronavirus pandemic and raise £4.3m across all income streams and throughout the Railway Children Group. To achieve this figure, we will support our fundraisers in India to raise £220,000 of new income and establish new income streams in Tanzania**

Group income grew by 10% from £4.56m to £4.9m against the backdrop of a global pandemic. This included an 11.5% increase in fundraised income in the UK, totalling over £2.8m and growth in income from India rising from £4073k to £574 – a drop in planned income due to the reduction in face-to-face fundraising opportunities caused by COVID-19 restrictions. In Tanzania, income rose from £317k to £396k.

- **To protect our relationship with supporters and income from our donors, we will continue to invest in the supporter care journey which has been critical to our survival during the pandemic. We will provide the highest quality of supporter care, to ensure we maintain our supporter base at 2100 regular donors and 4000 cash donors per year**

Our focus on supporter care has been critical to our financial stability during the pandemic. We grew our regular donor base to 2,260 with 260 new supporters and the number of cash donors rose by 44% to 5,712. In addition, the average annual gift of our regular donors rose by £12 per person to £144, showing the depth of support for the charity.

- **We will grow our private sector income, building on recent success in the fashion industry and rail sector. We will also develop corporate relationships in East Africa, building in-country support for our work. We will secure over £315,000 through partnerships in rail and non-rail**

Despite the complete cancellation of our traditional annual events programme, our corporate relationships grew significantly this year, raising £698k with the average gift of corporate increasing from £10k to £14k. Whilst the development of new non-rail partnerships was difficult in the current climate, we maintained relationships with existing partners, and also secured a new single partnership worth £310k. In rail, we strengthened our reach and relationships through our new virtual fundraiser, Rail Aid which mitigated the loss from our annual Railway Ball, raising £534k. Corporate fundraising work in East Africa was delayed due to the ongoing COVID-19 pandemic with all external meetings and work cancelled. This will be restarted in 21/22.

Strategic - Operational Goal 4

We will be the voice for street children, raising awareness and building a better understanding of the issue

- **We will support our programme teams in the UK, India and Tanzania to further define and develop their communications and campaign activities in the wake of the Covid-19 crisis, enabling them to raise awareness and secure support for children alone and at risk on the streets**

The ongoing effects of the global pandemic have had a critical impact on all of our programmes around the world, leaving our operational teams in a prolonged state of crisis response management. Our initial plans to develop communication and campaign activities were adapted to meet the needs of this sustained emergency situation and we have worked with the teams to produce a constant flow of highly successful emergency appeals and stakeholder communications in support of our programme response.

- **We will support our fundraising operation to raise £4.3m, providing innovative communications and outstanding supporter care in all territories**

In addition to exceeding all fundraising targets, we have diversified our communications to deliver the most comprehensive marketing programme in our history. Our monitoring and evaluation systems have provided the most invaluable intelligence throughout the year, enabling us to respond and refine efficiently with maximum return on investment after every campaign.

In addition to achieving a total income result of £4.9m, our individual giving programme achieved £842,000, and in a year where we faced the potential loss of over £500k, we launched a brand-new virtual fundraising event 'Rail Aid', uniting the entire rail industry to raise £534k.

- **We will develop a revised interim marketing plan, enabling Railway Children and our international offices to deliver our core fundraising and programme activities and resume core strategic activities by June 2021**

We built comprehensive marketing plans and alongside our significant crisis communications work, we have continued to pursue broader communications projects that will support our influencing and engagement plans as COVID restrictions begin to lift. In India, we have built a broad communications programme in support of an ambitious fundraising expansion programme, including the delivery of COVID campaigns and campaign collateral.

In the UK we have undertaken all the planning and preparatory work to launch a public awareness campaign as part of our work with the UK rail networks and British Transport Police.

Partners & Projects - East Africa

Cheka Sana, Mwanza, Tanzania

The programme provides the resources needed to explore possibilities of children returning home to their families and communities. Work in the community with families and self-help groups ensures children can remain safe in a family environment and are therefore prevented from migrating to the streets.

(Total support 2020-21 £105,469 – Unrestricted designated funds 2021-22 £59k)

Kivuko, Mwanza, Tanzania (RCA Direct)

Railway Children Africa's direct delivery project focuses on street work and family reintegration. Youths based on the street are supported to form 'associations' and develop life skills, including vocational and business skills to ensure improved opportunities and income generation.

(Total support 2020-21 £357,108 - Unrestricted designated funds 2021-22 £120k)

Amani, Moshi, Tanzania

Providing care and protection for children and youth on the streets in Arusha and Moshi, reuniting children with families and enabling youths to become productive members of the community.

(Total support 2020-21 £86,329)

Baba Watoto, Dar es Salaam, Tanzania

Ensuring children and youth are protected and their talents in arts and sports are developed. Empowering youth to become self-motivated and gain employment.

(Total support 2020-21 £108,592 - Unrestricted designated funds 2021-22 £90k)

Caritas, Mbeya, Tanzania

Providing care and protection for children and youth on the streets in Mbeya, reuniting children with families and enabling youths to become productive members of the community.

(Total support 2020-21 £35,829)

IDYDC, Iringa, Tanzania

Providing care and protection for children and youth on the streets in Iringa, reuniting children with families and enabling youths to become productive members of the community.

(Total support 2020-21 £71,867)

Kisedet, Dodoma, Tanzania

Providing care and protection for children and youth on the streets in Dodoma, reuniting children with families and enabling youths to become productive members of the community.

(Total support 2020-21 £67,366 - Unrestricted Designated funds 2021-22 £29k)

Consortium for Street Children

Providing advocacy support for the DFID project in Tanzania to ensure the General Comment No. 21 on Children in Street Situations is adopted.

(Total support 2020-21 £29,959)

Tanzania Child Rights Forum (TCRF)

Works to bring together Civil Society Organisations working with and for children to promote the rights of children and young people. TCRF are working with Railway Children to ensure Tanzania applies much of what has been included in the UN General Comment 21 on Children in Street Situations.

(Total support 2020-21 £9,242)

Wote Sawa, Mwanza

WoteSawa strives to empower current and former Child Domestic Workers to understand, safeguard, promote and reinforce their rights in Tanzania through legal and economic empowerment, child abuse monitoring, psychosocial support and policy reforms in conformity to the national and international child welfare standards.

(Total Support 2020-21 £14,015)

Partners & Projects - India

Narayani Seva Sansthan, Bihar

Outreach at Dharbhanga station and provision of a shelter for rehabilitation of children alongside a programme of family reunification and reintegration, including a school enrolment campaign

(Total support 2020-21 £22,752)

The Hope House, Tamil Nadu

Outreach at Katpadi station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2020-21 £47,791 – Unrestricted designated funds 2021-22 £68k)

Scope, Tamil Nadu

Outreach at Villupuram station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2020-21 £36,849 - Unrestricted Designated funds 2021-22 £32k)

Terre Des Hommes, Tamil Nadu

Outreach at Salem station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2020-21 £41,785)

Delhi (RCI Direct project)

Outreach programme at Delhi Cantonment and Sarai Rohilla stations alongside a rehabilitation and family reunification programme

(Total support 2020-21 £103,942)

Humara Bachpan Trust, Bhubaneswar

Outreach at station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2020-21 £39,127)

Salam Balak Trust, Ghaziabad

Outreach at station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2020-21 £73,290)

SEVAI, Tiruchirappalli

Outreach at Salem station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2020-21 £50,540 – Unrestricted Designated funds 2021-22 £43k)

Sankalp Sanskritik Samiti, Raipur

Outreach at Raipur station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2020-21 £18,323 – Unrestricted Designated funds 2021-22 £9k)

Yuva Urban Initiatives, Mumbai

Outreach at Dadar station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2020-21 £28,590)

Covid-19 Family Strengthening Initiative

Provision of dry ration groceries and hygiene kits to communities

(Total Support £16,540)

UK Projects

Railway Children delivers direct support to children referred to us by the British Transport Police, with services running in Leeds, London and Manchester during the last year. Our services include; Information and guidance alongside intensive one-to-one and family support where children are referred with complex needs and vulnerabilities. In addition, we provide safeguarding training and awareness across the industry to protect and safeguard vulnerable children.

This incorporates our Safeguarding on Transport awareness training and having Railway Children project workers based within the station community to assess the needs of children referred from the British Transport Police and provide ongoing one-to-one support, family work or mentoring as appropriate. (Total support 2020-21 £230,986- Designated unrestricted funds 2021-22 £104k (Manchester), £88k (London) and £70k (Leeds))

Strategy Goals for 2021-22

Goal 1

We will make a step change in the number of children we can reach, delivering services that significantly improve their life outcomes

- Tanzania - We will provide support services to 1470 children and youth living & working on the streets, 80 child domestic workers, and 90 children in residential care in three cities in Tanzania, namely Dar es Salaam, Mwanza and Dodoma
- India - 7100 children living at and around 10 railway stations in India will be reached and protected. Of these, 2000 children protected at railway stations will be restored back to families or long-term care. A further 900 vulnerable families will be strengthened to ensure the wellbeing of their children and prevent their repeat separation
- UK- We will develop our existing projects with some new initiatives which include a new way of managing referrals so that 120 young people whose needs are best met by other services can be referred on promptly. Our outreach work will be enhanced to ensure that 517 young people are contacted at hot spot areas or whilst in custody. 600 young people will be provided with advice and information and we will support 160 young people and families directly

Goal 2

We will change people's perceptions of children on the streets to reduce the level of harm they face

- In Tanzania, we will reach 31,200 people in Mwanza with awareness messages promoting the rights of children and youth living & working on the streets and domestic workers and continue to support the children & youth platforms to ensure children & young people have a voice and engage with the government.
- In India, 3500 railway officials and 20,000 passengers will be trained and sensitised on child protection and Covid-19 prevention in India. A network of 20,000 ticket checking staff will protect children alone on the rail network. Staff at 25 railway stations and districts recognised as hotspots for child trafficking will be alert to child protection issues
- In the UK, 6,000 transport staff will be provided with a greater awareness and understanding of vulnerable children through our training programme, ensuring they know how to respond to young people in need and where to refer them
- We will develop Safeguarding Action Groups in three key locations. These groups will raise awareness, share local intelligence, and generate local solutions designed to safeguard young people
- Our staff will engage with the British Transport Police through at least four joint initiatives. We will continue to brief and engage in events with 750 officers, increasing their awareness and engagement with the Safeguarding on Transport programme

Goal 3

We will build political will around the issues of children living on the streets

- Tanzania - We will continue to lobby for investment in services to ensure support is made available to children & youth using governments own resources, ensuring investment from at least

five district councils. At national level we will ensure commitment from central government to develop a National Guideline for Working with children and youth living on the streets in Tanzania

- India -Civil society, Railway authorities and government child protection authorities are alert to child trafficking instances and are prepared to protect children at 25 hotspot railway stations
- UK - We will continue to work in partnership with the British Transport Police and industry bodies at a senior level to ensure that safeguarding continues to be included in the strategic vision for the rail industry. By working collaboratively, we will ensure that plans are in place to identify and respond to vulnerable people. This will specifically mean focussing on
 - Six train operators safeguarding policies will be approved by British Transport Police
 - Two further operators will receive full Safeguarding on Rail Scheme accreditation
 - We will continue to work with the Department for Transport to ensure that safeguarding remains central in new targets in the development of Great British Rail

Fundraising & Communications

Operational Goal 3

Income goal being reassessed – goal was to grow income from £3.4m to £8m by 2022

- As we emerge from the COVID-19 pandemic, we will continue our growth in voluntary income, raising £2.8m in the UK and supporting our colleagues in India and Tanzania to grow their fundraising activities, particularly in corporate fundraising.
- We recognise that as our significant FCDO grant ends, we face a challenge in securing restricted income. We will develop a strategy to fill the £1m reduction in restricted income and reduce the risk of over reliance on single multi-year donors. We will undertake a thorough internal and external audit of the restricted fundraising market-place and create a strategic plan, tied to programme delivery, to reduce future financial cliff faces
- As a charity, we are committed to providing the highest quality of supporter care and will deliver a new strategy that ensures it is a key component of the entire group. This will include supporter panels and introduce a clear pathway to regular giving from our events participants. We will secure over 6,000 donors across the charity and grow our regular giving base to 2,400

Operational Goal 4

We will be the voice for street children, raising awareness and building a better understanding of the issue

- We will continue to strengthen our position as the 'go-to' agency for children on the streets, strengthening our credibility and reputation internationally as we develop our new 5-year strategy. We will continue the development of the new brand strategy, ensuring it is relevant in all our territories in the post-Covid environment
- We will increase support for children on the streets through the development of new innovative communication collateral to maximise income and develop sustainable, long-term partnerships with supporters across all territories
- As we seek to increase the profile of our programmes in India, Tanzania and the UK, we will create a comprehensive communications calendar for each of our programme territories and specifically we will:
 - Support our communications team in India to establish campaign intelligence metrics to strengthen our marketing performance and ensure quality of engagement
 - Support our team in Tanzania to launch and host of an online international safeguarding conference
 - Work with our UK programme team to launch a public facing awareness campaign as part of our work with the UK rail network and British Transport Police

Fundraising Statement

Railway Children carries out a variety of fundraising activities, approaching individuals and companies for support and sponsorship as well as Trusts and Foundations. We occasionally employ a professional fundraising agency to undertake telephone and face-to-face fundraising activity on our behalf. Our policies and approach to fundraising are as follows;

- We are registered with the Fundraising Regulator and comply with the Codes of Fundraising Practice. We are regularly updated with changes in practice and enforce change where necessary
- We adhere to our policy set up to protect vulnerable people, ensuring that the policy is enforced throughout all fundraising activities and with all parties
- Before the appointment of a third-party fundraising supplier, we make checks with other charity clients including financial checks and ensure that their practices meet our ethical criteria. Once appointed strict stewardship of the relationship is applied through daily discussions on any issues and regularly listening to calls
- We reviewed our data protection policy and procedures in preparation for the General Data Protection Regulation (GDPR) and the fundraising code of practice and regularly monitor the implementation of this throughout the organisation
- We give our supporters clear opportunities to opt out of any further contact as part of every approach
- Our supporter promise and privacy policy is clearly displayed on our website and regularly communicated to our supporters
- We do not share or sell data with any other organisations
- During 2020/21 Railway Children received one complaint. This was dealt with and resolved.

Supporters and our beneficiaries are at the heart of what we do. We strive to achieve high standards in our fundraising and communication with supporters. We stand by the principles set out in our supporter promise.

Financial Results

Income

The total income for the year was £4.90m with £2.18m of unrestricted and £2.72m of restricted income. Within these amounts grant income contributed £2.57m. Corporate contributions included £0.53m from our Rail Aid event and £0.82m from other corporate fundraising including our events programme. Our individual giving programme, including fundraising in India raised £0.89m. The balance of the income was from donated services and interest. Income received through the UK increased from £3.79m to £3.95m.

Charitable Activities

The total charitable expenditure delivered in the year was £3.56m - a decrease of £0.26m (6.5 per cent) this was largely a result of coronavirus slowing down programme delivery and programmes being adapted to provide alternative services. This expenditure made up 79.3 per cent (previous year 80.0 per cent) of total expenditure. Our geographically focused charitable activity divided between our Indian programme at 28 per cent (previously 28 per cent); our UK programme at 12 per cent (previously 13 per cent) and our Tanzania programme at 60 per cent (previously 59 per cent).

Expenditure on Fundraising

Expenditure on fundraising accounted for 18.9 per cent of our total income (previous year 20.9%). These costs were a mixture of staff, support costs and mailing activity.

Structure, Governance and Management

Railway Children is a charitable company limited by guarantee 3265496, Registered Charity No. 1058991, incorporated on 18th October 1996 and registered as a charity on 5th November 1996.

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees, who form the Board of Trustees, are elected at the Annual General Meeting to serve a period of three years, with one third of their number retiring at each AGM.

The Memorandum and Articles of Railway Children express its objects as 'the relief of children and young persons under 25 years of age who are in conditions of need, hardship or distress, anywhere in the world and in particular those who are living on the streets'.

Railway Children Trading Limited is a wholly-owned subsidiary company (number 6533182) limited by shares. The company is registered for VAT and is used by Railway Children to conduct its trading activities. All profits are gift aided to the parent charity.

Railway Children Africa (RCA) is registered in Tanzania as an NGO, with NGO compliance (1563) under the Non-Governmental Organisations Act. The board consists of Railway Children representatives and Tanzanian nationals. The company manages our operations in Tanzania. The results for this company are consolidated into the accounts.

Railway Children India (RCI) is a Section 8 company registered in India that commenced operations in FY2015-16.

RCA and RCI operate as independent organisations governed by their own boards. These boards have been granted use of the Railway Children mark under licence in return for operating in accordance with group policies and quality standards in so far as is legally permissible in their jurisdiction. The results of RCA and RCI are consolidated into the group in view of the choice of these organisations to work to the current group strategy using group systems.

The governance of the charity has been reviewed in the context of the Charity Commission's Governance Code which has resulted in a strengthening of the quality standards the group uses to ensure integrity and inclusivity in the charity's operations.

Vision and Beliefs

As an organisation, Railway Children recognises that the environment in which we operate in is one of uncertainty and constant change. The resources we rely on in order to meet our charitable aims are both competitive and subject to ever-changing trends, whilst our beneficiary environment is one that varies frequently. In response to this we construct our organisation so we can be as flexible and as innovative as possible. We nurture a culture that is both informal, inclusive and open without compromising on accountability or professionalism. This culture reflects a commitment to making a lasting change in the lives of children at risk on the streets and is informed by our stated values which work together to underpin all that we do:

'Our vision is a world where no child ever has to live on the streets'

Values

- **Integrity:** We will always act with integrity towards our supporters, partners and peers, acting in the best interests of our beneficiaries at all times.
- **Bravery:** We are not afraid to push the boundaries, try new things or challenge the status quo in order to change the world for children living on the streets.
- **Innovation:** We are constantly reviewing our work to find new and improved ways of doing the best for our beneficiaries. We push ourselves to deliver sector-leading work in the interests of children living on the streets.
- **Effectiveness:** Our work is constantly judged on results and impact and then assessed to ensure maximum return on investment both in our programme outputs and financially. Every penny of donors' money is invested with care and attention to detail.

Governance - Trustee Responsibilities

As a charity accountable to all our donors, our resources must be carefully managed and our legal responsibilities met.

Since its incorporation, the Railway Children Trustees have been the organisation's governing body. Trustees hold ultimate legal responsibility for the charity and collectively ensure delivery of our objectives, set our strategic direction and uphold our values as an organisation.

The key responsibilities of the Trustees are:

- Development and annual review of the charity's performance from definition of concepts to approval of the strategic direction
- Setting objectives for the development and review of our strategic plan, including approval on annual budgets and plans
- Approval of the Annual Report and Audited Accounts
- Identification and management of risks
- Appointment of Sub-Committees and delegation of powers
- Appointment, terms and conditions and delegation of powers to the Group Chief Executive
- Monitoring compliance with both company and charity law
- The stewardship of assets

Railway Children as a group operates under the guidance of a Board of Trustees. The implementation of the Trustees' plans and policies, and the responsibility for performance is vested in the Group Chief Executive.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total amount of such guarantees at 31 May 2021 was £280 (2020 - £550). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Recruitment and Appointment of Trustees

Under the requirements of the Articles of Association, all members of the charity are permitted to stand for election as Trustees at the Annual General Meeting. The Trustee body has the necessary powers to appoint a new Trustee at any time. Any such appointed Trustee can hold office until the next Annual General Meeting, when they can stand for election.

One third of all, being the longest standing Trustees, retires in rotation and is eligible for re-appointment at the Annual General Meeting. The minimum number of Trustees is set at three and currently there are thirteen. There is no set maximum number.

Trustee Induction and Training

Members of the charity who are considering standing as a Trustee are invited to attend Trustee meetings, to allow them to get to know the charity and the roles and responsibilities of a charity Trustee. Additionally, new Trustees are encouraged to attend an induction meeting, led by the Chairman and the Group Chief Executive. The meeting covers the following aspects:

- Background to and history of the charity and the context in which it operates.
- The principal responsibilities of a charity trustee.
- A summary of the charity's governing documents.
- The charity's current financial position and forecasts.
- The strategic plan and current progress against objectives.

A Trustee manual exists to assist both new and existing Trustees in the discharge of their responsibilities. The manual, which is reviewed annually, includes governance and operational policies, the Memorandum and Articles, role descriptions of officers and current delegations. Trustees are encouraged to keep themselves up to date through appropriate training.

Remuneration Policy

Railway Children commits to recruiting and paying all our staff up to the median rate, determined by an independently benchmarked scale that is reviewed every three years.

The data used for the benchmark cuts the data in five ways to ensure salaries are fair and competitive, the five categories used to determine salary levels are - rank, charity income, number of employees, charitable focus and charity location.

Risks

The Trustees and senior staff have produced a five-year strategy (2017-2022) setting out the major opportunities available to the charity and the risks to which it is exposed. All risks are reviewed and updated quarterly by the Finance and Audit Committee and the Board of Trustees. As part of this process, the Trustees have developed a Risk Management Policy, which comprises:

- A quarterly review of the risks the charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise

Key risks for 2021-22	Mitigations
Securing ongoing funding	Continued investment in fundraising and diversifying income streams.
Delivering services safely in areas impacted by coronavirus	Taking best practice risk management and applying to local environments.
Recruitment and retention of suitable staff	Ensuring that salaries are benchmarked, there is emphasis on good staff supervision and financial planning gives confidence to key staff as regards retention.
Safeguarding	Safeguarding teams continue to respond to instances in line with policies and also build implementing partner capacity

Reserves

The Board of Trustees reviews the charity's reserves policy annually.

The basis of Railway Children's reserve policy is:

- To protect the continuity of our work, including specified liabilities and partner commitments
- To provide capacity to invest in innovative programme activities that may initially be difficult to fund

To achieve the above, a minimum reserve is defined as being three months of our core unrestricted expenditure. Our target reserve is based upon the level required to enable the following year's programme to be funded and close at the guideline reserve level and is expressed as the opening reserve position for the following year's budget.

The reserve levels for FY2020-21 were a minimum reserve level of £1.0m with a target reserve to fund the FY2021-22 programme of £1.6m.

The closing unrestricted reserve for the year was £1.4m which was £0.2m below the target level. Of the unrestricted reserve £0.7m is designated for programme work over the next twelve months. This work is outlined in each programme section of this report and a regional breakdown of the designation given in note 19 of the accounts. For the FY2021-22 the minimum reserve is £0.84m and the target reserve at the end of the financial year is £1.29m.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also directors of Railway Children for the purposes of company law, are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and the incoming resources and application of resources, including the income and expenditure, of the charitable company / group for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITORS

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- The Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

A resolution to re-appoint Sayer Vincent LLP as the company's auditor will be proposed at the forthcoming Annual General Meeting.

The report of the Trustees has been prepared in accordance with the special provisions applicable to companies' subject to the small companies' regime.

Haydn Abbott

Chairman of the Board

Date: 15 September 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE RAILWAY CHILDREN

Opinion

We have audited the financial statements of The Railway Children (the 'charitable company') for the year ended 31 May 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 May 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on The Railway Children's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being

satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, the finance and audit committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

5 October 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

THE RAILWAY CHILDREN
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income & Expenditure Account)
for the year ended 31 May 2021

			Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income from:						
Donations and Legacies	3		1,926,473	240,197	2,166,670	1,818,173
Charitable Activities						
Outreach			30,945	735,144	766,089	896,864
Shelter			17,945	426,313	444,258	353,067
Reintegration			46,365	1,101,475	1,147,840	591,261
Influencing			8,733	207,452	216,185	328,249
Other trading activities			150,402	855	151,257	553,133
Investments			363	7,229	7,592	15,988
Total Income			2,181,226	2,718,665	4,899,891	4,556,735
Expenditure on:						
Fundraising			855,682	50,761	906,443	953,585
Charitable Activities						
Outreach			263,247	697,167	960,414	1,264,461
Shelter			135,905	364,116	500,021	575,732
Reintegration			441,847	1,150,529	1,592,376	1,290,471
Influencing			168,573	333,853	502,426	693,178
Total Expenditure	4		1,865,254	2,596,426	4,461,680	4,777,427
Net Income / (Expenditure)			315,972	122,239	438,211	(220,692)
Transfer between funds			-	-	-	-
Reconciliation of Funds						
Total funds brought forward	22		1,113,095	800,866	1,913,961	2,134,653
Total funds carried forward			1,429,067	923,105	2,352,172	1,913,961

All of the above results are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

Accordingly no statement of total recognised gains and losses are given.

All restricted funds received and expended relate to income funds.

THE RAILWAY CHILDREN
CONSOLIDATED AND PARENT BALANCE SHEET
As at 31 May 2021

	Notes	Group 2021 £	2020 £	Charity 2021 £	2020 £
Fixed Assets					
Tangible Assets	10	15,817	26,338	1,293	1,842
Investment	11	17,624	24,624	17,724	24,724
Current Assets					
Debtors & Prepayments	17	228,110	109,036	706,971	165,422
Short Term Deposits		400,000	-	400,000	-
Cash at Bank & in Hand		1,919,179	1,924,340	1,067,278	1,530,436
		2,547,289	2,033,376	2,174,249	1,695,858
Current Liabilities					
Amounts Falling Due within One Year	18	(228,558)	(170,377)	(161,580)	(138,340)
Net Current Assets		2,318,731	1,862,999	2,012,669	1,557,518
Net Assets	19	2,352,172	1,913,961	2,031,686	1,584,084
Funds					
Unrestricted Income Funds					
General Funds		753,107	604,068	883,150	653,109
Designated Funds		676,000	509,027	676,000	509,027
Restricted Income Funds		968,504	812,519	517,975	433,601
Restricted Income Funds in Deficit		(45,439)	(11,653)	(45,439)	(11,653)
Total Funds	19	2,352,172	1,913,961	2,031,686	1,584,084

The financial statement of Railway Children, registered number 03265496, were approved by the Board of Trustees on 15 September 2021 and signed on its behalf by

Chairman of the Board
Haydn Abbott

Honorary Treasurer
Malcolm Brown

THE RAILWAY CHILDREN
CONSOLIDATED STATEMENT OF CASH FLOWS
for the year ended 31 May 2021

	Note	2021 £	£	2020 £	£
Cash flows from operating activities					
Net cash provided by operating activities			38,080		87,563
Cash flows from investing activities:					
Purchase of fixed assets	10	-		(26,496)	
Dividends and interest from investments		14,592		15,988	
Purchase of investments		-		-	
Net cash provided by / (used in) investing activities			14,592		(10,508)
Change in cash and cash equivalents in the year			52,672		77,055
Cash and cash equivalents at the beginning of the year			1,924,340		1,834,007
Change in cash and cash equivalents due to exchange rate movements			(57,833)		13,278
Cash and cash equivalents at the end of the year			1,919,179		1,924,340

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	438,211	(220,692)
Depreciation charges	10,521	15,753
Exchange (Gains)/Losses	57,833	(15,594)
(Increase)/decrease in short term deposits	(400,000)	400,000
(Increase)/decrease in debtors	(119,074)	(44,563)
Increase/(decrease) in creditors	58,181	(31,354)
Dividends and interest from investments	(7,592)	(15,988)
Net cash provided by / (used in) operating activities	38,080	87,562

Analysis of cash and cash equivalents

	At 1 June 2020 £	Cash flows £	Other £	At 31 May 2021 £
Cash at bank and in hand	1,924,340	52,672	(57,833)	1,919,179
Notice deposits (less than 3 months)	-	-	-	-
Total cash and cash equivalents	1,924,340	52,672	(57,833)	1,919,179

1 ACCOUNTING POLICIES

The financial statements are prepared under the historic cost convention. 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 (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (August 2014) and the Companies Act 2006.

As explained in the Trustees' Report, after making enquiries, the trustees have a reasonable expectation and no material uncertainties that Railway Children has adequate financial resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. The transition date was 1 June 2014. No transitional adjustments were required.

Basis of Consolidation

The Group financial statements consolidate the financial statements of Railway Children and its wholly owned subsidiary undertakings drawn up to 31st May each year. The results of the charitable company and its wholly-owned subsidiaries Railway Children Trading Limited, Railway Children Africa Limited and the overseas entity over which the charity has control through membership, Railway Children India, are consolidated on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Incoming Resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met, it is probable that the income will be received and that the amount can be measured reliably. Where a claim for Income Tax has or will be made, such income is grossed up for tax recoverable. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. The following accounting policies are applied to income:

Gifts in Kind and donated goods & facilities

Assets given for use by the charity are recognised as incoming resources at their estimated market value when receivable. If they form part of the fixed assets at the year-end they are included in the balance sheet at the value at which the gift was included in incoming resources. Donated facilities are included at their estimated value and the corresponding expenditure included under the appropriate heading. All estimates of value of gifts are estimated as the value to the charity of the service or facility received; being the price the charity estimates it would pay in the open market for a service or facility of equivalent utility to the charity.

Donations

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in other expenditure.

Legacies

For legacies that can be estimated and receipt is reasonably assured, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants received

Grants are recognised when the conditions of entitlement are met.

Charitable expenditure

Charitable expenditure includes expenditure directly related to the objects of the charity and comprises grants payable, accounted for when the trustees have approved such grant and instruction is given to the charity's bankers. In addition, costs incurred in transmitting project grants to those projects, and the cost of visits by trustees and staff to assess, monitor and develop the work of these projects is accounted for on an accruals basis. Salary costs for co-coordinators in India, Programme Development Manager, National Policy and Strategy Officer, National Research & Strategy Manager and a proportion of the CEO salary are included as this work is concerned with the development of the management of and enhancement of capacity of the projects supported are also accounted for on an accruals basis.

Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Allocation of operating costs

The charity's operating costs are accounted for on an accruals basis and are allocated between costs of generating funds, charitable expenditure and governance. Wherever possible the costs are positively identified and specific to the activity, in other cases such as office provision and some staff costs a percentage allocation of total cost is made based upon an estimate of staff time attributable to each activity. The allocations for the year were:

	<u>Percentages</u>		<u>UK Support staff</u>		
	CEO		Marketing & Comms	Finance & Admin	
Charitable	58%		60%	55%	40%
CORF	25%		40%	31%	58%
Governance	17%			14%	2%
	100%		100%	100%	100%

Tangible fixed assets

The fixed assets are limited to equipment, furniture and fittings and are capitalised where the purchase cost exceeds £1,000. Depreciation is provided on these assets in equal annual instalments over the estimated lives of the assets as follows:

Office Equipment	- 4 years
Display Equipment	- 4 years
Furniture & fixtures	- 5 years

Fund Structures

Unrestricted funds are where funds have been received without any conditions from donors. Some unrestricted funds have subsequently been set aside by Railway Children as designated funds where they have been earmarked to fund a specific partner from unrestricted funds.

Where funds have been received from donors for particular purposes these are represented as restricted funds. Transfers are made between restricted funds to represent changes agreed with the donor of the funds.

Foreign Currency

Transactions in foreign currencies are converted at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are converted at the rate of exchange prevailing at the balance sheet date. Exchange rate differences are taken into account in arriving at net incoming resources for the year.

Investments

In the charity balance sheet, investments in the subsidiary are shown at cost less provision for impairments.

Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

Investments in subsidiaries

Investments in subsidiaries are at cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net 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. Cash balances exclude any funds held on behalf of service users.

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.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Detailed comparatives for the statement of financial activities

	Note	Unrestricted £	Restricted £	2020 Total £
Income from:				
Donations and Legacies	3	1,583,591	234,582	1,818,173
Charitable Activities		73,091	2,096,350	2,169,441
Other trading activities		550,063	3,070	553,133
Investments		1,812	14,176	15,988
Total Income		2,208,557	2,348,178	4,556,735
Expenditure on:				
Fundraising		853,454	100,131	953,585
Charitable Activities		1,476,132	2,347,710	3,823,842
Total Expenditure	4	2,329,586	2,447,841	4,777,427
Net Income / (Expenditure)		(121,029)	(99,663)	(220,692)
Reconciliation of Funds				
Total funds brought forward	19	1,234,124	900,529	2,134,653
Total funds carried forward		1,113,095	800,866	1,913,961

3a Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Individual Donations:				
General	671,002	132,569	803,571	875,680
Legacies	79,686	4,000	83,686	14,945
Corporate Donations	1,128,085	103,628	1,231,713	840,077
Donated services	47,700	-	47,700	87,471
	1,926,473	240,197	2,166,670	1,818,173

3b Comparative Income from donations and legacies

	Unrestricted £	Restricted £	2020 Total £
Individual Donations:			
General	763,546	112,134	875,680
Legacies	14,895	50	14,945
Corporate Donations	717,679	122,398	840,077
Donated services	87,471	-	87,471
	1,583,591	234,582	1,818,173

4a Analysis of Expenditure

	Charitable activities	Cost of raising funds	Governance	Support costs	2021 Total	2020 Total
	£	£	£	£	£	£
Grants payable (see note 5a)	968,438	-	-	-	968,438	1,110,566
UK Staff	360,947	333,623	45,011	711,477	1,451,058	1,415,697
Overseas Staff	674,863	37,974	-	-	712,837	852,543
Office & Supplies	170,119	9,551	-	32,624	212,294	242,553
Services	365,396	208,996	11,610	70,457	656,459	573,428
Travel & Accommodation	279,460	8,090	-	124	287,674	376,002
Other	114,009	-	-	-	114,009	103,413
Depreciation	7,757	-	-	3,454	11,211	15,753
Gifts in Kind	15,450	32,250	-	-	47,700	87,472
Sub total	2,956,439	630,484	56,621	818,136	4,461,680	4,777,427
Support costs	531,682	264,114	22,340	(818,136)	-	-
Governance costs	67,116	11,845	(78,961)			
Total expenditure 2021	3,555,237	906,443	-	-	4,461,680	4,777,427
Total expenditure 2020	3,823,842	953,585	-	-	4,777,427	

4b Comparative Analysis of Expenditure

	Charitable activities	Cost of raising funds	Governance	Support costs	2020 Total
	£	£	£	£	£
Grants payable (see note 6)	1,110,566	-	-	-	1,110,566
UK Staff	376,202	297,747	35,276	706,472	1,415,697
Overseas Staff	817,947	34,596	-	-	852,543
Office & Supplies	190,256	5,136	-	47,161	242,553
Services	256,879	236,074	16,467	64,008	573,428
Travel & Accommodation	314,080	48,326	1,156	12,440	376,002
Other	103,413	-	-	-	103,413
Depreciation	9,200	-	-	6,553	15,753
Gifts in Kind	37,136	50,336	-	-	87,472
Sub total	3,215,679	672,215	52,899	836,634	4,777,427
Support costs	535,914	268,893	31,827	(836,634)	-
Governance costs	72,249	12,477	(84,726)		
Total expenditure 2020	3,823,842	953,585	-	-	4,777,427

5a Analysis of Charitable Expenditure by Activity

Grants	Outreach 2021 £	Shelter 2021 £	Reintegration 2021 £	Influencing 2021 £	Total 2021 £	Total 2020 £
India	109,834	89,050	232,173	8,693	439,750	472,831
Kenya	-	-	-	-	-	88,673
Tanzania	182,831	77,110	197,198	71,549	528,688	549,062
Grants sub total	292,665	166,160	429,371	80,242	968,438	1,110,566
UK Staff	15,140	6,386	238,347	101,074	360,947	376,202
Overseas Staff	214,219	109,730	282,636	68,278	674,863	817,947
Office & Supplies	50,676	24,445	66,435	28,563	170,119	190,256
Services	91,910	46,464	138,715	88,307	365,396	256,879
Travel & Accommodation	91,446	40,216	109,975	37,823	279,460	314,080
Other	35,586	18,421	48,409	11,593	114,009	103,413
Depreciation	2,343	1,331	3,439	644	7,757	9,200
Gifts in Kind	4,669	2,651	6,850	1,280	15,450	37,136
	505,989	249,644	894,806	337,562	1,988,001	2,105,113
Sub total	798,654	415,804	1,324,177	417,804	2,956,439	3,215,679
Support costs	143,629	74,778	238,138	75,137	531,682	535,914
Governance costs	18,131	9,439	30,061	9,485	67,116	72,249
Total	960,414	500,021	1,592,376	502,426	3,555,237	3,823,842

Outreach work includes streetwork, local helplines, association models and child friendly stations.

Shelter includes drop in centres, night shelters, government home work and refuge.

Reintegration work includes return home interviews, intensive family work, working with government homes and bio diverse farming.

5b Comparative Analysis of Charitable Expenditure by Activity

Grants	Outreach 2020 £	Shelter 2020 £	Reintegration 2020 £	Influencing 2020 £	Total 2020 £
India	246,236	106,991	109,636	9,968	472,831
Kenya	34,991	25,212	25,727	2,743	88,673
Tanzania	171,163	71,885	178,412	127,602	549,062
Grants sub total	452,390	204,088	313,775	140,313	1,110,566
UK Staff	13,009	6,129	248,048	109,016	376,202
Overseas Staff	311,230	142,082	240,910	123,725	817,947
Office & Supplies	64,670	29,679	56,082	39,825	190,256
Services	67,900	30,962	75,606	82,411	256,879
Travel & Accommodation	100,243	46,404	105,017	62,416	314,080
Other	34,927	16,265	32,748	19,473	103,413
Depreciation	3,858	1,732	2,550	1,060	9,200
Gifts in Kind	15,128	6,824	10,492	4,692	37,136
	610,965	280,077	771,453	442,618	2,105,113
Sub total	1,063,355	484,165	1,085,228	582,931	3,215,679
Support costs	177,215	80,689	180,860	97,150	535,914
Governance costs	23,891	10,878	24,383	13,097	72,249
Total	1,264,461	575,732	1,290,471	693,178	3,823,842

6 Staff Costs	2021 £	2020 £
UK Based Staff		
Wages and salaries	1,259,621	1,230,085
National Insurance	124,526	110,296
Pension costs	66,910	75,316
UK Based Sub Total	1,451,057	1,415,697
Overseas staff	712,837	852,543
	2,163,894	2,268,240

7 Staff Numbers

The average number of employees was:

	2021	2020
Project development	17	16
Fundraising	16	18
Support and administration	2	2
UK staff subtotal	35	36
East Africa programme staff	36	32
India programme staff	29	31
Total staff	100	99

Information regarding employees and trustees

*One employee had emoluments in the range of £90,000 - £99,999 (2020 - one), one in the range £80-£89,999 (2020 - one) one in the range £70,000 - £79,999 (2020 - one) and three in the range £60,000 - £69,999 (2020 - two).

*The cost of employing key management personnel including employer's NI and pension contributions was £521,774 (2020: £496,189)

8 Net incoming resources for the year

This is stated after charging:

	2021 £	2020 £
Operating lease rentals		
- Property	12,701	15,200
- Other	500	500
Depreciation	10,521	15,753
Auditors remuneration		
- Audit (excl irrecoverable VAT)	9,300	9,150
- Audit accrual adjustment (incl VAT)	-	-
- Audit disbursement	-	-
Trustees remuneration	-	-
Trustee expenses	-	1,156
Of which Trustees reimbursed expenses	<u>-</u>	<u>91</u>

Trustee expenses represents the reimbursed travel and expenses of no Trustees (2020: 5).

9 Operating lease commitments

The charity had annual commitments at the year end under operating leases expiring as follows:

	2021 £	2020 £
Less than one year	21,780	11,817
2-5 years	48,603	60,813
	<u>70,383</u>	<u>72,630</u>

10 Tangible Fixed Assets (Group and Charity)

	Charity Equipment & Furniture	Group Vehicles	Group Equipment	Group Total
Cost	£	£	£	£
At beginning of year	67,589	38,798	-	106,387
Additions in year	-	-	-	-
Disposals	-	-	-	-
At close of year	67,589	38,798	-	106,387
Depreciation				
At beginning of year	65,747	14,302	-	80,049
Change for year	549	9,972	-	10,521
Disposals	-	-	-	-
At close of year	66,296	24,274	-	90,570
Net Book Value				
Group and charity at close of year	1,293	14,524	-	15,817
Group and charity at beginning of year	1,842	24,496	-	26,338

11 Investments

These consist of £100 of shares in Railway Children Trading Limited and an endowment fund invested for the benefit of work in India with a current value of £17,624.

Railway Children Trading Limited	2021 £	2020 £
Turnover	483,594	31,527
Expenditure	(86,817)	(19,420)
Use of Railway Children logo	(1,000)	(1,000)
Use of Railway Children staff	(5,000)	(5,000)
Trading profit / (loss)	390,777	6,107
Loan interest paid to Railway Children	-	-
Profit donated to Railway Children	(390,777)	(6,107)
Net profit for the year	-	-
Net assets carried forward at May 31	100	100

Railway Children Trading Company Limited is a 100% subsidiary of Railway Children. During the year £428,560 from Rail Aid, £28,904 from Xmas cards and £26,130 from UK programme activities. Net profit donated to the charity was £390,777 (2020: £6,107)

All the Railway Children Trading Company Limited's profits for the year are donated to Railway Children. Payments to Railway Children are regarded as a reduction of the charity's expenditure and cancel out on the consolidated accounts.

12 Taxation

Railway Children Limited is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

13 Railway Children Africa	2021 £	2020 £
Turnover	396,355	317,454
Income from Railway Children	1,174,138	1,257,075
Expenditure	(1,570,493)	(1,574,529)
Net assets carried forward at May 31st	-	-

Railway Children Africa Limited is a 100% subsidiary of Railway Children and income is derived from the restricted income from the parent charity with some locally raised restricted income. Railway Children Africa Limited carries out Railway Children's programme of work in Tanzania.

14 Railway Children India	2021 £	2020 £
Turnover	573,980	407,062
Income from Railway Children	27,223	-
Expenditure	(580,957)	(578,048)
Surplus/(Deficit)	(6,977)	(170,986)

Railway Children India Limited is a section 25 company registered in India. The company operates under the Railway Children trademark.

15 India Liaison Office

This legal entity employs the Railway Children staff in India and is treated as a subsidiary in these accounts. Income for India LO was solely from the charity and amounted to £78,056 (2020: £149,569) and expenditure £60,226 (2020: £121,434).

16 Railway Children parent charity

The parent charity gross income for the year excluding RCTL income is £3,467,082 (2020: £3,794,889) and the net deficit for the year is £427,993 (2020 net deficit: £61,974).

17 Debtors and Prepayments

	Consolidated		Charity	
	2021	2020	2021	2020
	£	£	£	£
Debtors	-	-	-	-
Gift aid debtor	27,814	55,749	27,814	55,749
Other debtors	186,536	31,907	185,135	31,704
Prepayments and accrued income	13,760	21,380	13,760	21,380
Railway Children Africa - owed to charity	-	-	45,108	48,675
Railway Children Trading Limited - owed to charity	-	-	435,154	7,914
Total	228,110	109,036	706,971	165,422

18 Liabilities: Amounts Falling Due Within One Year

	Consolidated		Charity	
	2021	2020	2021	2020
	£	£	£	£
Creditors	48,736	36,378	31,415	19,715
Tax and national insurance	26,465	26,465	26,465	26,465
Accrued Expenditure	153,357	107,534	103,700	92,160
Total	228,558	170,377	161,580	138,340

19a Analysis of group net assets between funds

	Restricted Funds	Designated Funds	General Funds	Total Funds 2021
	£	£	£	£
Fixed assets	-	-	33,441	33,441
Net current assets	923,065	676,000	719,666	2,318,731
Net assets at the end of the year	923,065	676,000	753,107	2,352,172

19b Comparative of group net assets between funds

	Restricted Funds	Designated Funds	General Funds	Total Funds 2020
	£	£	£	£
Tangible fixed assets	-	-	50,962	50,962
Net current assets	800,866	509,027	553,106	1,862,999
Net assets at the end of the year	800,866	509,027	604,068	1,913,961

20 Related Parties

During the year there were related party transactions with Railway Children India, Railway Children Africa Limited and Railway Children Ball Limited. Income from Railway Children Ball Limited was £105,595 (2020: £525,531).

Railway Children is registered as a liaison office in India and manages the delivery of the India programme with funding provided entirely via Railway Children. Railway Children India is registered as a section 25 company in India and FCRA registered.

The Railway Children Ball Limited has one Trustee in common with Railway Children and runs an annual fundraising ball.

Railway Children Africa Limited is registered as a company in Tanzania and manages the delivery of the Tanzania programme with most funding provided via Railway Children. Railway Children representatives make up a majority of the board positions.

21 Funds held on behalf of others

The charity is part of an unincorporated association known as the Partnership for Vulnerable Children, formed with three other charities: Childhope, Get Connected and ICT. The association operates a payroll giving scheme on behalf of its members. Railway Children performs the financial administration for the association.

The sole assets of the association are funds collected not yet dispersed which are held in a separate bank account. The balance on the account at May 31st 2021 was £5,958 (2020: £12,516). This bank account does not form part of these consolidated accounts.

22a Movement in Funds

		Balance at 01/06/2020	Movement in Resources		Transfers	Balance at 31/05/2021
		£	Incoming £	Outgoing £	£	£
Restricted Funds						
Region	Funder					
East Africa	Other funders	22,459	98,620	(26,102)	-	94,977
	DfID - UK Aid Match	-	76,699	(166,052)	-	(89,353)
	DfID - UK Aid Direct	65,258	881,819	(774,377)	-	172,700
India	APPI	312,140	421,870	(383,892)	-	350,118
	Comic Relief	-	-	-	-	-
	Other funders	268,972	468,801	(384,952)	-	352,821
	BLF	-	-	-	-	-
	Honda	10,800	3,135	-	-	13,935
UK	Other UK	51,056	273,943	(251,693)	-	73,306
Total Restricted Funds		730,685	2,224,887	(1,987,068)	-	968,504
Restricted Funds in Deficit		70,181	493,774	(609,394)	-	(45,439)
Overall Restricted Funds		800,866	2,718,661	(2,596,462)	-	923,065
Unrestricted Funds						
Designated Funds						
India		158,011	(5,976)	(35)		152,000
UK		204,000	140,977	(119,977)		225,000
East Africa		147,016	201,325	(49,341)		299,000
Total Designated Funds		509,027	336,326	(169,353)	-	676,000
General Funds		604,068	1,844,900	(1,695,901)	-	753,067
Total Unrestricted Funds		1,113,095	2,181,226	(1,865,254)	-	1,429,067
Total Funds		1,913,961	4,899,887	(4,461,716)	-	2,352,132

Purposes of Restricted Funds

All restricted funds are held for the relief of children and young persons in conditions of hardship and distress who live on or are at risk of running to the streets.

APPI funds are for work to assist street children on railway stations in India

PACT: Restricted for the assistance of street children and youth in Tanzania, in deficit as this is funded in arrears.

DfID: These funds relate to the assistance of street children in Tanzania.

Purposes of Designated Funds

These are to cover commitments made to partners made for the year ended May 31st 2021, details are contained in the annual report.

22b Comparative Movement in Funds

		Balance at 01/06/2019	Movement in Resources		Transfers	Balance at 31/05/2020
		£	Incoming £	Outgoing £	£	£
Restricted Funds						
Region	Funder					
East Africa	Other funders	71,215	207,996	(176,151)	-	103,060
	DfID - UK Aid Match	(1)	-	1	-	-
	DfID - UK Aid Direct	72,708	990,963	(998,413)	-	65,258
India	APPI	532,400	230,834	(451,094)	-	312,140
	Comic Relief	(36)	-	36	-	-
	Other funders	136,169	441,395	(308,592)	-	268,972
	BLF	79,437	(61,245)	(18,192)	-	-
	Honda	7,897	48,183	(45,280)	-	10,800
UK	Other UK	44,896	187,387	(179,994)	-	52,289
Total Restricted Funds		944,685	2,045,513	(2,177,679)	-	812,519
Restricted Funds in Deficit						
PACT - East Africa		(44,156)	302,665	(270,162)	-	(11,653)
		(44,156)	302,665	(270,162)	-	(11,653)
Overall Restricted Funds		900,529	2,348,178	(2,447,841)	-	800,866
Unrestricted Funds						
Designated Funds						
India		213,000	(46,414)	(8,575)		158,011
UK		262,000	61,977	(119,977)		204,000
East Africa		245,000	88,062	(186,046)		147,016
Total Designated Funds		720,000	103,625	(314,598)	-	509,027
General Funds		514,124	2,104,932	(2,014,988)	-	604,068
Total Unrestricted Funds		1,234,124	2,208,557	(2,329,586)	-	1,113,095
Total Funds		2,134,653	4,556,735	(4,777,427)	-	1,913,961