

Registered number: 4738880
Charity number: 1097886

Kent Refugee Action Network
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

For the year ended 31 March 2022

Kent Refugee Action Network
(A company limited by guarantee)

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Kent Refugee Action Network
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Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2022

Trustees	Joseph Kerkvliet, Chair Barbara Scott, Deputy Chair Patricia Edwards Andrew Kidd Rupert Brown Nicola Robbins Richard Warren (appointed 21 March 2022) Sally Weatherall (appointed 21 March 2022) Sally Caless (resigned 1 September 2021) Nicola Deane (resigned 1 September 2021) Salome Legesse-Dunn (resigned 1 January 2022)
Company registered number	4738880
Charity registered number	1097886
Registered office	Unit 1, 34 Simmonds Road Wincheap Estate Canterbury Kent CT1 3RA
Company secretary	Razia Shariff
Accountants	Kreston Reeves LLP Chartered Accountants 37 St Margaret's Street Canterbury Kent CT1 2TU
Bankers	Barclays Bank East Kent Area 4 Broad Street Deal Kent CT14 6EP
Management Committee Members	Joseph Kerkvliet, Chair Barbara Scott, Deputy Chair Nicola Deane, Treasurer Sally Caless Patricia Edwards Salome Legesse-Dunn Razia Shariff

Kent Refugee Action Network
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Trustees' report
For the year ended 31 March 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

At the AGM in February 2021 the Articles of Association were updated in line with covid and online notices which were approved by the Charity Commission. At the AGM in March 2022 the objectives were updated in light of our increased work in influencing. These are currently being approved by the Charity Commission..

The original objects of the charity were 'To relieve the need and hardship of refugees, asylum seekers and their dependants and ethnic minorities, principally in Kent, particularly by the provision of advice, information, education and support; and to advance public education about the position of refugees and ethnic minorities'. The revised objects are '[A] To support and relieve the needs of refugees, asylum seekers, displaced persons, ethnic minorities and, principally in Kent, particularly by (a) providing advice and information; (b) providing education and life skills training and (c) offering support for wellbeing. [B] The promotion of human rights, through improving racial harmony, equality and diversity in our local communities by (a) using our position, experience and knowledge to amplify the voices of people with lived experience and (b) promoting awareness, informing policy and influencing practice for public benefit and for the refugees and asylum seekers we seek to support and serve.

b. Activities undertaken to achieve objectives

During the year as part of KRAN's education work with UASC the charity ran Learning for Life and Advocacy and Support projects together with a youth engagement activities in the Canterbury and Folkestone areas. The various areas of UASC support work are consolidated into an Advocacy and Support project that continues to provide an established Mentoring service, casework, Youth Ambassador and Trainee scheme, wellbeing activities and support service in Canterbury and Folkestone and other areas as needed. KRAN employs 23 members of staff both full and part time, along with volunteers, who are trustees and in the main mentors. During the year we also worked with young people who were with their families in hotels as part of the resettlement of Afghan families, as well as women as part of the women's groups in the hotels.

c. Volunteers

We have had over 50 volunteer mentors over the past year who are trained and DBS checked and offer regular meetings with young people they are put in a mentoring partnership with. We also have 8 volunteer trustees, and a number of volunteers who support our back office work including IT, helping young people apply to university and undertaking case work research.

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Trustees' report (continued)
For the year ended 31 March 2022

Achievements and performance

a. Main achievements of the Charity

The year 2021 – 2022 was a year of transition, and saw KRAN emerging out of the Covid Pandemic and undertaking a complete review of our organisational way of working in relation to service delivery and the structure of the organisation. Our new Chair and Board of Trustees set ambitious goals to ensure KRAN would be sustainable in a post Covid environment. Independent reviews were undertaken by Lloyds Bank development partners of our organisation overall, fundraising strategy and external communications. This helped inform the need to change our way of working and the staff resources and structure needed to take KRAN forward to the next level. During the year we undertook a staff audit to develop a new orbital hub service delivery model, identified the need to strengthen our core staff team and to restructure our senior management team. During the year we have appointed a part time Community and Corporate Fundraiser and two new part time Youth Ambassadors. We have also recruited a part time Housing Support and Case worker and full time Advocacy and Support Manager. We are planning to recruit a full time Deputy CEO – Learning and Policy Manager and a part time Evidence and Impact Coordinator.

Our work was recognised by the Hans Albrecht Foundation Human Rights Award 2022. This is given for outstanding contribution to the field of human rights and previous recipients include our patron Lord Alf Dubs. KRAN youth ambassadors have also been nominated alongside the young leaders from Safe Passage and Hummingbird for a Sheila McKechnie Foundation Award for their work highlighting the lack of, and need for, safe routes to asylum.

b. Fundraising activities and income generation

We were able to secure additional long term funding from the Tudor Trust towards our new Senior Management Team, Esmee Fairbairn Foundation match funding for the Advocacy and Support Team, as well as Blagrave Trust funding for our Youth Ambassador Scheme and Children in Need funding for our holiday scheme including mental health support work from Fegans. We were also successful with accessing new funding from Nationwide for our Housing Support Work and an increase in donations from other small trusts and foundations such as The Tolkien Trust, John Swire 1989 Charitable Trust and the French Huguenot Church of London. In addition our main funders this year have been AB Charitable Trust, Aurum Trust, National Community Fund, Kent Community Foundation and Lloyd's Bank Foundation. The Bell Foundation contributed towards our Learning for Life staff to develop our curriculum and resources and undertook an evaluation of our teaching resources. We continue to hold a Service Level Agreement with Virtual Schools Kent in order to fund our Learning for Life classes during term times.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Sufficient amounts of unrestricted and restricted funds are maintained throughout the year to cover management and administration costs for a period of 3 months.

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Trustees' report (continued)
For the year ended 31 March 2022

c. Annual performance

There was an increase in unrestricted funds of £44,856 during the year. At the year end, the charity had unrestricted funds of £215,405 and restricted funds of £194,492.

d. Principal risks

We have a robust Risk Register and Risk policy which is regularly reviewed and updated at the Trustee Meetings. This is a live document and available on request.

e. Accounts variations

The financial statements reflect a change in our structure and the costs incurred in undertaking a redundancy process. As we appointed new independent examiners at our last AGM the preparation and presentation of our accounts have also changed, with Raising Funds now representing one of our new staff members whose primary aim is to develop our donor base. The increase in debtors is due to a time lag in invoices being paid as part of our Service Level Agreement with VSK.

Structure, governance and management

a. Constitution

Kent Refugee Action Network is a charitable company limited by guarantee and is governed under the Companies Act of 2006 by a Memorandum of Association and Articles of Association agreed at an Extraordinary General Meeting held on December 19th 2002. As detailed above we have recently updated our Memorandum of Association and Articles of Association.

The trustees named on page 1 served during the year, supported by a Senior Management Team. The Officers of KRAN are Trustees and were recommended to members of KRAN by the existing Trustees at the Annual General Meeting in March 2022. Their appointments, together with the election of other members of the committee, were approved by the meeting in accordance with our governing documents.

b. Methods of appointment or election of Trustees

Trustees are recruited through an open call during the year based on the skills and expertise needed on the Board and are co-opted until the AGM at which point they are elected by our members for a term of 3 years initially, when they can be re-elected or stand down. Office bearers are appointed at the first Board of Trustee meeting after the AGM.

c. Organisational structure and decision-making policies

In 2021/22 our Charity went through a restructure within the Senior Management Team and to strengthen the core staff team. The charity consists of the CEO (who is also the Company Secretary), two Senior Managers (one vacant), a core staff team (covering finance, fundraising and to be appointed evidence and impact), a Learning for Life Team and an Advocacy and Support Team. A detailed up to date list of staff is available on our website: www.kran.org.uk

d. Trustees' indemnities

The charity is insured for public liability and trustee indemnity.

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Trustees' report (continued)
For the year ended 31 March 2022

Plans for future periods

The year ahead will be a year of transition as we adjust to our new ways of working and delivering services in a new way. We plan to undertake a mid term review of our Strategic Plan 2020-2025 in consultation with staff, trustees and young people to identify transformational priorities for the next two years. We will complete our appointments to the Senior Management Team and Core team. We will undertake a horizon scanning and scenario planning exercise given the new Nationalities and Borders Bill and the adverse impact this is likely to have on the young people we work with.

We would like to sincerely thank these major funders, together with the many smaller funders, organisations and individuals without whose generous support we could not continue to help our young people so effectively.

Statement of Trustees' responsibilities

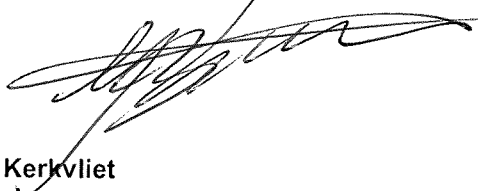
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on **24-11-22** and signed on their behalf by:



Joseph Kerkvliet
Chair

Kent Refugee Action Network
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Independent examiner's report
For the year ended 31 March 2022

Independent examiner's report to the Trustees of Kent Refugee Action Network ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 24 November 2022

Peter Manser FCA DChA

Kreston Reeves LLP

Chartered Accountants

Canterbury

Kent Refugee Action Network
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Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2022

		Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	As restated Total funds 2021 £
	Note				
Income from:					
Donations and legacies	3	247,339	228,459	475,798	557,294
Charitable activities	4	-	81,828	81,828	62,740
Other trading activities	5	-	30	30	10
Investments	6	-	43	43	209
Total income		247,339	310,360	557,699	620,253
Expenditure on:					
Raising funds	7	-	4,298	4,298	-
Charitable activities	8	281,892	261,206	543,098	469,010
Total expenditure		281,892	265,504	547,396	469,010
Net movement in funds		(34,553)	44,856	10,303	151,243
Reconciliation of funds:					
Total funds brought forward (as restated)		229,045	170,549	399,594	248,351
Net movement in funds		(34,553)	44,856	10,303	151,243
Total funds carried forward		194,492	215,405	409,897	399,594

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

The notes on pages 10 to 22 form part of these financial statements.

Kent Refugee Action Network
(A company limited by guarantee)
Registered number: 4738880

Balance sheet
As at 31 March 2022

	Note	2022 £	As restated 2021 £
Fixed assets			
Tangible assets	12	425	916
		<u>425</u>	<u>916</u>
Current assets			
Debtors	13	26,307	747
Cash at bank and in hand		392,027	407,884
		<u>418,334</u>	<u>408,631</u>
Creditors: amounts falling due within one year	14	(8,862)	(9,953)
Net current assets		<u>409,472</u>	<u>398,678</u>
Total net assets		<u><u>409,897</u></u>	<u><u>399,594</u></u>
Charity funds			
Restricted funds	16	194,492	229,045
Unrestricted funds	16	215,405	170,549
Total funds		<u><u>409,897</u></u>	<u><u>399,594</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on **24-11-22** and signed on their behalf by:


Joseph Kerkvliet
 (Chair of Trustees)

The notes on pages 10 to 22 form part of these financial statements.

Kent Refugee Action Network
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Statement of cash flows
For the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	(15,857)	155,110
Change in cash and cash equivalents in the year	(15,857)	155,110
Cash and cash equivalents at the beginning of the year	407,884	252,774
Cash and cash equivalents at the end of the year	392,027	407,884

The notes on pages 10 to 22 form part of these financial statements

Kent Refugee Action Network
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Notes to the financial statements
For the year ended 31 March 2022

1. General information

Kent Refugee Action Network is a charitable company limited by guarantee which was incorporated in England and Wales.

The Charity's registered office is Wincheap Industrial Estate Unit 1, Wincheap Industrial Estate, 34 Simmonds Road, Canterbury, Kent, CT1 3RA.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kent Refugee Action Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds sterling and are rounded to the nearest pound.

2.2 Going concern

The Trustees have considered the charity's projected income and expenses along with the current level of reserves and concluded that the charity will be able to continue to operate for the foreseeable future. Therefore, the accounts have been prepared on a going concern basis.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%
Office equipment	-	33%

2.8 Debtors

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

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

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.

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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Notes to the financial statements
For the year ended 31 March 2022

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	48,757	78,259	127,016	130,423
Legacies	-	5,000	5,000	-
Grants	196,468	145,200	341,668	426,871
Government grants	2,114	-	2,114	-
	<u>247,339</u>	<u>228,459</u>	<u>475,798</u>	<u>557,294</u>
Total 2021	<u>407,250</u>	<u>150,044</u>	<u>557,294</u>	

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Education service level agreement	80,908	80,908	62,740
Other income	920	920	-
	<u>81,828</u>	<u>81,828</u>	<u>62,740</u>
Total 2021	<u>62,740</u>	<u>62,740</u>	

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Memberships	30	30	10
Total 2021	<u>10</u>	<u>10</u>	

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Notes to the financial statements
For the year ended 31 March 2022

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest received	43	43	209
	<u> </u>	<u> </u>	<u> </u>
Total 2021	209	209	
	<u> </u>	<u> </u>	

7. Expenditure on raising funds

Fundraising costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraiser employment costs	4,298	4,298	-
	<u> </u>	<u> </u>	<u> </u>

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Notes to the financial statements
For the year ended 31 March 2022

8. Expenditure on charitable activities

	2022 £	2021 £
Staff salaries and costs	379,353	348,021
Projects & sessional staff	56,895	42,479
Office & room rent	34,030	32,127
Activities	18,350	-
Travel & subsistence	9,614	3,566
Equipment supplies & maintenance	9,018	7,749
Sundry expenses	7,912	5,879
HR support & Website design	5,283	-
Stationery & office expenses	4,663	4,770
Accountancy	3,600	1,440
Professional fees & subscriptions	3,334	5,992
Telephone & internet	3,287	3,083
Rates & water	2,666	5,029
Insurance	1,909	1,479
Staff/Volunteer expenses	1,555	3,332
Recruitment	669	-
Depreciation	491	2,768
Training courses	469	96
Consultancy	-	1,200
	543,098	469,010

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,000 (2021 - £1,440).

10. Staff costs

	2022 £	2021 £
Wages and salaries	350,267	310,746
Social security costs	19,174	19,074
Contribution to defined contribution pension schemes	9,912	18,201
	379,353	348,021

The average number of persons employed by the Charity during the year was 19 (2021 - 17).

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Notes to the financial statements
For the year ended 31 March 2022

10. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

12. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 April 2021	7,360	27,744	35,104
At 31 March 2022	7,360	27,744	35,104
Depreciation			
At 1 April 2021	6,511	27,677	34,188
Charge for the year	425	66	491
At 31 March 2022	6,936	27,743	34,679
Net book value			
At 31 March 2022	424	1	425
At 31 March 2021	849	67	916

13. Debtors

	2022 £	2021 £
Due within one year		
Education service line agreement debtors	25,576	-
Prepayments and accrued income	731	747
	26,307	747

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Notes to the financial statements
For the year ended 31 March 2022

14. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	4,738	6,010
Other creditors	524	2,503
Accruals and deferred income	3,600	1,440
	8,862	9,953

15. Prior year adjustments

As noted in the Trustees' report, a review has been undertaken of the classification of items within the accounts. This has resulted in a restatement of the allocation of some items of expenditure in the prior year. Similarly, the charity's allocation of funds at 1 April 2021 have been restated, as shown in note 16, to correctly reflect the position at that date.

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Notes to the financial statements
for the year ended 31 March 2022

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Prior year adjustment £	Restated balance as at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds							
Reserve account	3,000	55,183	58,183	62,669	(83,094)	-	37,758
General account	55,182	(55,182)	-	-	-	-	-
Crowdfunder	55,889	(55,889)	-	-	-	-	-
Aurum Trust	28,937	(28,937)	-	-	-	-	-
Esmee	40	(40)	-	-	-	-	-
Designated funds							
Crowdfunder	-	55,889	55,889	15,021	(32,118)	-	38,792
Aurum Trust	-	28,937	28,937	-	(28,441)	-	496
Esmee	-	40	40	65,000	(9,047)	-	55,993
AB Charitable Trust	-	11,687	11,687	-	(11,687)	-	-
Outreach and Support	-	6,575	6,575	762	(5,795)	-	1,542
Tudor Trust	-	5,382	5,382	50,000	(25,919)	-	29,463
Virtual Schools Kent	-	3,856	3,856	80,908	(58,583)	-	26,181
John Swire	-	-	-	5,000	-	-	5,000
Lawson	-	-	-	5,000	-	-	5,000
Ambassador Funds	-	-	-	14,000	(402)	-	13,598
Oak Foundation	-	-	-	12,000	(10,418)	-	1,582
Total Unrestricted funds	143,048	27,501	170,549	310,360	(265,504)	-	215,405

	Balance at 1 April 2021 £	Prior year adjustment £	Restated balance as at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Restricted funds							
Youth Activities	-	14,016	14,016	35,130	(23,024)	-	26,122
Youth Support	7,647	(7,647)	-	-	-	-	-
Roger De Haan	6,303	(6,303)	-	-	-	-	-
U16 School Ready Project	66	(66)	-	-	-	-	-
KCC	-	-	-	-	-	-	-
Big Lottery - Art	-	3,946	3,946	-	(2,159)	-	1,787
Big Lottery Drama	3,946	(3,946)	-	-	-	-	-
AB Charitable Trust	11,687	(11,687)	-	-	-	-	-
Awards for All	760	(760)	-	-	-	-	-
Sebba Trust	234	(234)	-	-	-	-	-
Outreach General	3,617	(3,617)	-	-	-	-	-
Rita Lila Haywood Trust	463	(463)	-	-	-	-	-
Big Potential	1,502	(1,502)	-	-	-	-	-
Destitution Fund	36,561	-	36,561	42,880	(5,692)	-	73,749
Tunstall	5,382	(5,382)	-	-	-	-	-
SCG Refugee Council	12	549	561	-	(12)	-	549
SRG Refugee Council	549	(549)	-	-	-	-	-
Kent Community Foundation	-	3,636	3,636	-	(2,269)	-	1,367
Kent Community	3,636	(3,636)	-	-	-	-	-
Children in Need	36,282	-	36,282	-	(36,246)	-	36
Blagrove Trust Listening Fund	-	33,544	33,544	-	(33,544)	-	-
Listening Fund	33,544	(33,544)	-	-	-	-	-
Virtual Schools Kent (Voda Grant)	3,856	(3,856)	-	-	-	-	-
Huguenot	-	-	-	6,000	(6,000)	-	-
Act for Change- Paul Hamlyn	31,264	-	31,264	196	(31,460)	-	-
Community Lottery	-	15,281	15,281	49,748	(51,289)	-	13,740
The National Lottery	15,281	(15,281)	-	-	-	-	-
Lloyds Foundation	18,070	-	18,070	31,682	(30,000)	-	19,752

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16. Statement of funds (continued)

	Balance at 1 April 2021 £	Prior year adjustment £	Restated balance as at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Tolkien	13,000	-	13,000	15,000	(17,297)	-	10,703
Crisis Funding	22,884	-	22,884	2,414	(25,298)	-	-
Refugee Action	-	-	-	5,600	(5,600)	-	-
We Hope	-	-	-	4,986	(4,481)	-	505
Bell Foundation	-	-	-	8,703	(7,521)	-	1,182
Nationwide	-	-	-	40,000	-	-	40,000
Bedgebury	-	-	-	5,000	-	-	5,000
	<u>256,546</u>	<u>(27,501)</u>	<u>229,045</u>	<u>247,339</u>	<u>(281,892)</u>	<u>-</u>	<u>194,492</u>
Total of funds	<u>399,594</u>	<u>-</u>	<u>399,594</u>	<u>557,699</u>	<u>(547,396)</u>	<u>-</u>	<u>409,897</u>

Purposes of designated funds

Aurum Trust	Grant towards the salary of the CEO and related core costs
Outreach and Support	Funding towards advocacy and support outreach and activities
AB Charitable Trust	This is restricted to covering the Charity's core costs.
Tudor Trust	A grant towards SMT and core staff team
Virtual Schools Kent	Educational Service Level Agreement
John Swire	An unrestricted donation designated to staffing costs.
Lawson	An unrestricted grant, designated to staffing costs.
Ambassador Funds	A collection of grants and donations designated to the work of our Youth Ambassadors.
Oak Foundation	Unrestricted grant towards core costs.

Purposes of restricted funds

Youth Activities	This fund is a group of grants and donations restricted to use on activities, including football project grants from Sports England, KCF and Street Games.
Big Lottery - Art	This grant is restricted for art activities.
Destitution Fund	This represents donations for direct help for refugees and asylum seekers who become destitute.
Kent Community Foundation	This helps fund life skills classes and Women's Group.
Children in Need	This grant is restricted for the KRAN Holiday Scheme.
Blagrove Trust Listening Fund	This grant is restricted for Youth Ambassadors and the Youth Forum.
Huguenot	A donation designated to our Mentoring project.
Act for Change- Paul Hamlyn	This fund supports the Youth Ambassador project as part of #iwill campaign.
Community Lottery	A fund restricted to supporting the Advocacy and Support service.
Lloyds Foundation	This is an investment grant towards the salary of the CEO and related core costs.
Tolkien	A donation designated to the core staff team.
Refugee Action	A grant towards the development of a new website.
We Hope	EU funded project to collect digital archives and stories.
Bell Foundation	Restricted funding for Learning for Life evaluation.
Nationwide	This grant supports our housing support.
Bedgebury	A grant towards our L4L project.
Youth Support Project	The purpose of this fund provides for education, training and activities of unaccompanied minors.
Awards For All	This represents monies used for working with unaccompanied A/S children.
Roger De Haan	This fund is restricted to the costs of running the Outreach programme in Folkestone, including salary costs.
Tunstall	Mentoring & Befriending and Drop In Centre.
Sebba Trust	Monitoring & Befriending Project.
Kent Community Trust	This helps fund the Life Skills classes core costs.
Outreach General	These funds are restricted to work in Folkestone.
Rita Lila Haywood Trust	Caseworker, staffing and core costs for Drop In .
U16 School Ready Costs	Used for working with schools to prepare young people under 16 to adapt to working in mainstream schools.
The National Lottery Community Fund	This relates to a funded project of the advocacy and support service
Colyer-Fergusson Charitable Trust	Supporting core running costs and learning for life activities.

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16. Statement of funds

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds					
General account	5,746	127,114	(77,678)	-	55,182
Reserve account	3,000	-	-	-	3,000
Crowdfunder	-	55,889	-	-	55,889
Aurum Trust	17,178	30,000	(18,241)	-	28,937
Esmee	35,482	-	(35,442)	-	40
Total Unrestricted funds	61,406	213,003	(131,361)	-	143,048

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Restricted funds					
Youth Support	15,803	3,500	(11,656)	-	7,647
Big Lottery Drama	4,491	-	(545)	-	3,946
AB Charitable Trust	1,051	20,000	(9,364)	-	11,687
Awards for All	778	-	(18)	-	760
Roger De Haan	8,791	-	(2,488)	-	6,303
Destitution Fund	6,351	35,574	(5,364)	-	36,561
Tunstall	10,831	-	(5,449)	-	5,382
Sebba Trust	3,823	-	(3,589)	-	234
SCG Refugee Council	-	12	-	-	12
Kent Community	8,730	-	(5,094)	-	3,636
Outreach General	927	4,925	(2,235)	-	3,617
Rita Lila Haywood Trust	463	-	-	-	463
SRG Refugee Council	492	57	-	-	549
U16 School Ready Project	69	-	(3)	-	66
Children in Need	20,169	21,549	(5,436)	-	36,282
Big Potential	2	1,500	-	-	1,502
Listening Fund	7,423	28,563	(2,442)	-	33,544
Virtual Schools Kent (Voda Grant)	19,872	27,111	(43,127)	-	3,856
Colyer-Fergusson	17,725	-	(17,725)	-	-
KCC	283	-	(283)	-	-
Huguenot	132	-	(132)	-	-
Act for Change- Paul Hamlyn	31,345	41,250	(41,331)	-	31,264
BFL Vulnerable Youth	22	-	(22)	-	-
The National Lottery	13,810	48,534	(47,063)	-	15,281
Lloyds Foundation	13,562	66,850	(62,342)	-	18,070
Tolkien	-	13,000	-	-	13,000
Crisis Funding	-	94,825	(71,941)	-	22,884
	186,945	407,250	(337,649)	-	256,546
Total of funds	248,351	620,253	(469,010)	-	399,594

Notes to the financial statements
For the year ended 31 March 2022

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	425	425
Current assets	194,492	223,842	418,334
Creditors due within one year	-	(8,862)	(8,862)
Total	194,492	215,405	409,897

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	916	916
Current assets	256,545	152,086	408,631
Creditors due within one year	-	(9,953)	(9,953)
Total	256,545	143,049	399,594

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	10,303	151,243
Adjustments for:		
Depreciation charges	491	2,768
Increase in debtors	(25,560)	(13)
Increase/(decrease) in creditors	(1,091)	1,112
Net cash provided by/(used in) operating activities	(15,857)	155,110

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19. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	392,027	407,884
Total cash and cash equivalents	392,027	407,884

20. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	407,884	(15,857)	392,027
	407,884	(15,857)	392,027

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2022.