

Registered number: 07335469
Charity numbers: 1140754 (England and Wales) & SC043081 (Scotland)

The A21 Campaign Limited
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

The A21 Campaign Limited
(A Company Limited by Guarantee)

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The A21 Campaign Limited
(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 December 2020

Trustees	L Vaughan-Biggers N J Caine J A Horn L J Jackson S D Jeffs
Company registered number	07335469
Charity registered numbers	1140754 (England and Wales) and SC043081 (Scotland)
Registered office	BDO LLP 16 The Havens Ransomes Europark Ipswich Suffolk IP3 9SJ
Company secretary	S G Powney
Independent auditor	Crowe U.K. LLP Aquis House 49-51 Blagrove Street Reading Berkshire RG1 1PL
Bankers	Barclays Bank 20 Fulham Broadway London SW6 1AH

The A21 Campaign Limited
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 December 2020

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 January 2020 to 31 December 2020. 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).

The Charity is part of a global network of A21 Campaign (A21) charities set up in Australia, USA, Denmark, Greece, Ukraine, Bulgaria, Mexico, the UK, Norway, Sweden, Spain, South Africa, Thailand and Cambodia.

Objectives and activities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The principal objective of the Charity is abolishing injustice, in particular, human trafficking, through prevention and awareness, intervention, and aftercare. With offices in 14 countries, A21 aims to combat modern-day slavery through a multi-dimensional operational strategy: Reach, Rescue and Restore. With that strategy in mind, The A21 Campaign Limited provides intervention, repatriation and aftercare services to survivors. They also assist in the operation of national human trafficking hotlines in three countries and in conjunction with the Royal Thai Police. A21 focuses on raising awareness and educating the public in all locations, coordinates legal services for survivors in A21's care and provides repatriation services for any survivor of human trafficking. Through partnerships and the efforts of supporters all over the globe, A21 truly believes that human trafficking can be prevented, victims identified, perpetrators prosecuted, and more survivors can step into a life of independence.

Achievements and performance

a. Main achievements of the Charity

A21 UK readjusted their strategy during the pandemic to comply with the constantly changing government mandated restrictions and ensure the continuation of programs and services.

A21 UK's prevention and awareness programs provided information on human trafficking in the UK through educational sessions in schools, targeted media campaigns and community-based awareness presentations to increase prevention and safeguard efforts within specific communities.

A21 also provided other educational materials, adapting already existing resources into online modified versions including the 'Bodies Are Not Commodities curriculum' (BANC, Human Trafficking Awareness Program (HTAP), and the 'Can You See Me?'.

10 campaign videos and accompanying educational material were made available and distributed to educators during the pandemic for use in their online classes. Through the shift to online efforts, A21 UK delivered prevention and awareness activities to 16 UK schools, educating over 5,000 students from ages ten to eighteen nationwide in 2020.

The A21 Campaign Limited
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Trustees' Report (continued)
For the Year Ended 31 December 2020

Achievements and performance (continued)

b. Key performance indicators

Due to the cancellation of most in-person events, consistent with COVID-19 restrictions, A21 UK adapted its programs to be delivered via online means. These prevention and awareness sessions were presented to students, businesses and community groups through various online platforms to educate on human trafficking and encourage public reporting.

A21 UK shared awareness materials, such as the digital online safety brochure, on social media channels to raise awareness of the dangers of online exploitation. In response to the pandemic, A21 UK developed a new targeted prevention campaign highlighting prevalent vulnerability factors, exacerbated by the COVID-19 pandemic, that were known to underlie common trafficking and exploitation situations. The development of this new social media campaign, provided timely information at the start of lockdown, highlighting the impact of the COVID-19 pandemic in increasing vulnerability factors including unemployment, poverty and online exploitation. This campaign utilised both informational grid posts and accompanying Instagram stories to discuss in detail a different vulnerability factor, and to explain the intersection of that vulnerability and the potential exploitation. The two-week campaign resulted in a potential estimated reach of 10,000 viewers across social media channels, presenting both important prevention information and the proper reporting mechanism.

c. Review of activities

A21 UK routinely supports identification screenings as part of their partnership with local law enforcement. These screenings seek to establish whether or not a situation constitutes a possible exploitative situation, to identify potential victims, assess the need for care and coordinate any necessary services. Screenings often reveal certain vulnerabilities and safeguarding concerns that help to determine elements of force, fraud or coercion. A21 UK also regularly provides trained interpreters at no cost during these operations, to both interact directly with the potential victim and to provide interpretation for law enforcement. Interpretation continues to be an important part of safeguarding efforts in providing the opportunity for individuals to speak in their preferred first language, as many potential victims are foreign nationals.

A21 UK works actively in schools to present the topic of human trafficking to both students and educators across various levels of education. School closures resulted in the increased use of online platforms for educational and entertainment purposes, which both provided new opportunities but also heightened vulnerability to online exploitation as perpetrators also increased their presence on online platforms.

d. Factors relevant to achieve objectives

Impact Report 2020

A21 UK had a strong collaboration with local law enforcement in 2020 to identify possible victims of exploitation and human trafficking. A21 UK historically has provided training to UK Border Force as well as a number of health care providers. In 2020, A21 UK continued to provide training as part of mandatory Safeguarding Level 3 training across the health-care sector. In addition to continuing to provide training for new UK Border Force recruits, A21 UK also trained two new law enforcement partners based across various major UK airports and transportation hubs. This training, coupled with hands-on operations during the pandemic assisted frontline professionals to be informed of new safeguarding strategies.

The A21 Campaign Limited
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Trustees' Report (continued)
For the Year Ended 31 December 2020

Achievements and performance (continued)

e. Fundraising activities and income generation

A21 actively pursues grants and corporate donations from companies with a charitable mission as part of their company culture. Additionally, people who have been touched in some way by our school curriculum, training, and rescue efforts are a part of funding the organization to enable them to continue and expand the work of A21. A21 also has awareness events which lead to donations from people within that community who wish to be a part of the A21 mission.

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. Financial performance review

Total incoming resources increased by 21.01% to £561,046 (2019 - £463,625) predominately due to an increase of fundraising efforts to include global freedom summit.

Total expenditure increased by 2.54% to £492,611 (2019 - £480,399) predominately due to the increase of operational support.

The impact of these changes was that total funds increased by 340.00% to £88,564 (2019 - £20,129) and that total cash increased by 311.17% to £105,157 (2019 - £25,575).

c. Reserves, investment policy and risk review

The Board of Trustees and Management deem it to be prudent to hold the equivalent of at least 3 months fixed costs in reserve to secure continuity of operations. This provides sufficient funds to cover administration and support costs on an ongoing basis. It is believed that this is in the best interest of the Charity in light of its rapid growth. As such, it is deemed most prudent to keep the bulk of funds on deposit until the Trustees and leadership direct them to be spent on projects throughout Europe. For sustainability, our policy is to not commence new programmes until we have secured reserves equivalent to the new program's first year budget. The Board regularly review investment of funds and consider the return to be satisfactory.

As of the year end, our reserves position had increased to £88,564 (2019 - £20,129) and this did meet our policy.

d. Sources of funding and nature of expenditure

The principal source of funding is donations. Expenditure is focused on the three core activities that constitute our efforts in achieving the overall objective of abolishing the injustice of human trafficking. Over 85% of total expenditure is directly attributable to these three activities of Reach, Rescue and Restore, with the remaining expenditure providing the fundraising and administration activities vital to ensuring the Charity can operate at its full potential.

The A21 Campaign Limited
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Trustees' Report (continued)
For the Year Ended 31 December 2020

e. Principal risks and uncertainties

In relation to COVID-19 and the governmental restrictions imposed, the Trustees have assessed that revenue streams have to date not been significantly impacted by COVID-19. Given the evolution of the COVID-19 and variant outbreaks, the Charity is not able to estimate the full effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity with precision, however revenue has not significantly changed from previous pre-COVID-19 quarantine years, and fixed overheads can be reduced if negative trends do start.

Structure, governance and management

a. Constitution

The A21 Campaign Limited is registered as a charitable company limited by guarantee and is governed by its Memorandum of Association.

b. Organisation

The Charity was managed and run during the year by a team of staff and volunteers. Strategic, financial and technical management is exercised by the Directors and A21 Global Management Team. No global key management personnel were employed by The A21 Campaign Limited.

c. Methods of appointment or election of Trustees

All Directors of the Company are also Trustees of the Charity and there are no other Trustees. At each Annual General Meeting, one-third of the Directors (the longest serving) are obliged to retire from office. Each Director retiring is eligible for re-election. The Board has the power to appoint additional Directors; any Director co-opted during the year must stand for election at the next annual general meeting. Trustees with relevant experience or expertise are sought through canvassing and newly appointed Trustees are provided with relevant training where required.

d. Pay policy for key management personnel

No key global management personnel were employed by The A21 Campaign Limited.

e. Related party relationships

The Trustees consider the related parties to be those listed in note 24, who form part of the wider global A21 Group.

f. Trustees' indemnities

There were no qualifying third party indemnities in place during the year.

The A21 Campaign Limited
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Trustees' Report (continued)
For the Year Ended 31 December 2020

Structure, governance and management (continued)

g. Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to manage our exposure to the major risks.

Plans for future periods

We will continue to promote A21's prevention and awareness programs which provide information on human trafficking in the UK through educational sessions in schools, targeted media campaigns and community-based awareness presentations to increase prevention and safeguarding efforts within specific communities.

We will continue to work actively in schools to present the topic of human trafficking to both students and educators across various levels of education. We will distribute other educational materials "Bodies Are Not Commodities" curriculum (BANC).

All A21 programs including the Human Trafficking Awareness Program (HTAP) and the Can You See Me? campaign videos and accompanying educational material will be made available to educators for use in their online classes, in response to the shift to online efforts.

The Global Freedom Summit was a success this year and therefore we will focus on improving the event in the face of a post pandemic environment. The primary focus will remain on a unified day of action to increase awareness about human trafficking in local communities around the world. As there is likely to continue to be a diversity of social distance requirements in different countries the approach would be flexible and resilient for all abolitionists to be able to participate.

We are very excited to see the impact of all of our future plans as we believe the topic of human trafficking is under explored in the UK and so we are hoping for increased awareness and more individuals safeguarded as a result in 2021 and beyond.

The A21 Campaign Limited
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Trustees' Report (continued)
For the Year Ended 31 December 2020

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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Crowe U.K. LLP, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 22 December 2021 and signed on their behalf by:



N J Caine
Trustee

The A21 Campaign Limited
(A Company Limited by Guarantee)

Independent Auditor's Report to the of The A21 Campaign Limited

Opinion

We have audited the financial statements of The A21 Campaign Limited ('the charitable company') for the year ended 31 December 2020 which comprise of a Statement of Financial Activity, Statement of Financial Position, 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 Financial Reporting Standard 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 December 2020 and of income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

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 charitable company'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.

The A21 Campaign Limited
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Independent Auditor's Report to the of The A21 Campaign Limited (continued)

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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 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 our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; 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 trustees 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' directors' report and from the requirement to prepare a strategic report.

The A21 Campaign Limited
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Independent Auditor's Report to the of The A21 Campaign Limited (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, 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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

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Independent Auditor's Report to the of The A21 Campaign Limited (continued)

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), Health and safety legislation and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, reading minutes of meetings of those charged with governance.

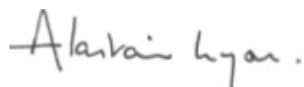
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

The A21 Campaign Limited
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Independent Auditor's Report to the of The A21 Campaign Limited (continued)

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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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 and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alastair Lyon (Senior Statutory Auditor)
For and on behalf of BDO LLP, Statutory Auditor
Reading
United Kingdom

22 December 2021

The A21 Campaign Limited
(A Company Limited by Guarantee)

Statement of financial activities (incorporating income and expenditure account)
For the Year Ended 31 December 2020

		Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	As restated Total funds 2019 £
	Note				
Income from:					
Donations and legacies	4	9,036	544,136	553,172	459,785
Other trading activities	5	-	7,874	7,874	3,840
Total income		9,036	552,010	561,046	463,625
Expenditure on:					
Raising funds	6	-	2,821	2,821	11,181
Charitable activities	7	9,036	480,754	489,790	469,218
Total expenditure		9,036	483,575	492,611	480,399
Net income		-	68,435	68,435	(16,774)
Total transfers		-	-	-	-
Net movement in funds		-	68,435	68,435	(16,774)
Reconciliation of funds:					
Total funds brought forward		-	20,129	20,129	36,903
Net movement in funds		-	68,435	68,435	(16,774)
Total funds carried forward		-	88,564	88,564	20,129

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 32 form part of these financial statements.

The A21 Campaign Limited
(A Company Limited by Guarantee)
Registered number: 07335469

Statement of Financial Position
As at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Intangible assets	13	1,682	1,923
Tangible assets	14	341	826
		<u>2,023</u>	<u>2,749</u>
Current assets			
Debtors	15	15,249	18,216
Cash at bank and in hand		105,157	25,575
		<u>120,406</u>	<u>43,791</u>
Creditors: amounts falling due within one year	16	(33,865)	(26,411)
Net current assets		<u>86,541</u>	<u>17,380</u>
Total net assets		<u><u>88,564</u></u>	<u><u>20,129</u></u>
Charity funds			
Unrestricted funds	17	88,564	20,129
Total funds		<u><u>88,564</u></u>	<u><u>20,129</u></u>

An audit is required in accordance with section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

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 were approved and authorised for issue by the Trustees on 22 December 2021 and signed on their behalf by:



N J Caine
Trustee

The notes on pages 16 to 32 form part of these financial statements.

The A21 Campaign Limited
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Statement of Cash Flows
For the Year Ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash generated/(used in) operating activities	19	79,582	(24,503)
		<hr/>	<hr/>
Cash flows from investing activities			
		<hr/>	<hr/>
Net cash provided by investing activities		-	-
		<hr/>	<hr/>
Net cash provided by financing activities		-	-
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		79,582	(24,503)
Cash and cash equivalents at the beginning of the year		25,575	50,078
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	20	105,157	25,575
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 16 to 32 form part of these financial statements

The A21 Campaign Limited
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Notes to the Financial Statements
For the Year Ended 31 December 2020

1. General information

The Charity is a company limited by guarantee, registered in England, Scotland and Wales. The Charitable Company does not have share capital and each of the members is liable to contribute an amount not exceeding £10 towards the assets of the Charity in the event of liquidation. The registered address of the Charity is given on the Reference and Administrative Details page.

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.

The financial statements are prepared in pound sterling (£) and the figures are rounded to the nearest £1.

The A21 Campaign Limited 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.

2.2 Going concern

Although there were reserves at 31 December 2020 of £89k, in December 2021 there was approximately £105k of liquid cash available. The Charity can draw on reserve balances through an agreement with the US and AU affiliates to cover any shortfall of program expenses, so it is unlikely that the Charity would be unable to meet its liabilities as they fall due. Revenue has increased during the 2020 period and fixed overheads can be reduced if necessary.

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is uncertainty, this does not pose a material uncertainty on the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

2.3 Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is probability of receipt.

The A21 Campaign Limited
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Notes to the Financial Statements
For the Year Ended 31 December 2020

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. When cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure is recognised once an obligation is established without conditions outside the control of the Charity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Support costs, which are costs incurred in activities that do not in themselves constitute a charitable activity but instead enable output-creating activities to be undertaken, are allocated to charitable activities on a pro rate basis according to the proportional salary costs of staff involved in or supported by the support activity.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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Notes to the Financial Statements
For the Year Ended 31 December 2020

2. Accounting policies (continued)

2.6 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Amortisation is provided on the following basis:

Website	- 20 % straight line
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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.

The Charity operates a policy of capitalising items of £300 or more.

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	- 20% Straight line
Computer equipment	- 33% Straight line

2.8 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

The Charity does not prepare consolidated accounts including their wholly owned subsidiary as this is considered insignificant as the company is dormant. More details of this can be found in note 12.

2.9 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.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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Notes to the Financial Statements
For the Year Ended 31 December 2020

2. Accounting policies (continued)

2.11 Creditors

Creditors are recognised when there is an obligation at the Statement of Financial Position 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.

Creditors 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.

2.12 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.

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.14 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.

2.15 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.

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.

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Notes to the Financial Statements
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3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Fixed assets

Fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset lives, factors such as economic conditions are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

4. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Donations			
General donations	9,036	526,302	535,338
Gift Aid	-	12,454	12,454
Walk for Freedom	-	1,421	1,421
Global freedom summit	-	3,959	3,959
Total 2020	9,036	544,136	553,172

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Notes to the Financial Statements
For the Year Ended 31 December 2020

4. Income from donations and legacies (continued)

	Unrestricted funds 2019 £	Total funds 2019 £
Donations		
General donations	417,251	417,251
Gift aid	4,776	4,776
Walk for freedom	37,758	37,758
Global freedom summit	-	-
Total 2019	<u>459,785</u>	<u>459,785</u>

5. Other trading activities

	Unrestricted funds 2020 £	Total funds 2020 £
Sale of promotional items	<u>7,874</u>	<u>7,874</u>

	Unrestricted funds 2019 £	Total funds 2019 £
Sale of promotional items	<u>3,840</u>	<u>3,840</u>

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Notes to the Financial Statements
For the Year Ended 31 December 2020

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £
Fundraising and donor support	2,821	2,821

	Unrestricted funds 2019 £	Total funds 2019 £
Fundraising and donor support	11,181	11,181

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Reach	9,036	430,117	439,153
Rescue	-	49,637	49,637
Global Freedom Summit	-	1,000	1,000
Total 2020	9,036	480,754	489,790

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Notes to the Financial Statements
For the Year Ended 31 December 2020

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	Unrestricted funds 2019 £	Total funds 2019 £
Reach	444,931	444,931
Rescue	24,287	24,287
	<u>469,218</u>	<u>469,218</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Reach	414,396	24,757	439,153
Rescue	49,637	-	49,637
Global Freedom Summit	1,000	-	1,000
Total 2020	<u>465,033</u>	<u>24,757</u>	<u>489,790</u>

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £
Reach	427,844	17,087	444,931
Rescue	24,287	-	24,287
Total 2019	<u>452,131</u>	<u>17,087</u>	<u>469,218</u>

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Notes to the Financial Statements
For the Year Ended 31 December 2020

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Reach 2020 £	Total funds 2020 £
Governance costs	24,757	24,757

Governance costs include accountancy fees, independent examination fees, finance costs, audit fees and legal and professional fees.

	Reach 2019 £	Total funds 2019 £
Governance costs	17,087	17,087

9. Auditor's remuneration

	2020 £	2019 £
Fees payable to the Charity's auditor in respect of:		
The audit of the Charity's annual accounts	21,600	-
The independent examination of the Charity's annual accounts	-	4,800
Accountancy fees	-	1,200

10. Staff costs

	2020 £	2019 £
Wages and salaries	194,099	226,094
Social security costs	65,279	25,128
Contribution to defined contribution pension schemes	12,156	6,288
	271,534	257,510

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Notes to the Financial Statements
For the Year Ended 31 December 2020

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2020	2019
	No.	No.
Employees	6	6

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020	2019
	No.	No.
In the band £70,001 - £80,000	1	1

The total employee benefits of the Key Management Personnel of the Charity were £Nil (2019 - £Nil).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

12. Investments in subsidiary

The Charity owns 100% of the ordinary share capital in A21 UK (Holdings) Limited. The value of the shareholding is £1 and the company is incorporated in the United Kingdom and registered at BDO LLP 16 The Havens, Ransomes Europark, Ipswich, United Kingdom, IP3 9SJ. The company has been dormant in the current and previous financial year.

The A21 Campaign Limited
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Notes to the Financial Statements
For the Year Ended 31 December 2020

13. Intangible assets

	Website £
Cost	
At 1 January 2020	4,807
At 31 December 2020	4,807
Amortisation	
At 1 January 2020	2,884
Charge for the year	241
At 31 December 2020	3,125
Net book value	
At 31 December 2020	1,682
At 31 December 2019	1,923

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Notes to the Financial Statements
For the Year Ended 31 December 2020

14. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 January 2020	2,427	8,706	11,133
At 31 December 2020	<u>2,427</u>	<u>8,706</u>	<u>11,133</u>
Depreciation			
At 1 January 2020	1,601	8,706	10,307
Charge for the year	485	-	485
At 31 December 2020	<u>2,086</u>	<u>8,706</u>	<u>10,792</u>
Net book value			
At 31 December 2020	<u>341</u>	<u>-</u>	<u>341</u>
At 31 December 2019	<u>826</u>	<u>-</u>	<u>826</u>

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Notes to the Financial Statements
For the Year Ended 31 December 2020

15. Debtors

	2020	2019
	£	£
Due within one year		
Trade debtors	900	873
Amounts owed by group undertakings	12,023	-
Other debtors	-	3,140
Prepayments and accrued income	2,326	14,203
	<u>15,249</u>	<u>18,216</u>
	<u>15,249</u>	<u>18,216</u>

Amounts owed to group undertakings are interest free and repayable on demand.

16. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	4,463	9,735
Other taxation and social security	-	6,944
Other creditors	1,510	-
Accruals and deferred income	27,892	9,732
	<u>33,865</u>	<u>26,411</u>
	<u>33,865</u>	<u>26,411</u>

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Notes to the Financial Statements
For the Year Ended 31 December 2020

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
General Funds	20,129	552,010	(483,575)	88,564
Restricted funds				
Bulgaria hotline	-	9,036	(9,036)	-
Total of funds	20,129	561,046	(492,611)	88,564

The Bulgaria hotline fund relates to donations received to support the Bulgaria hotline.

Statement of funds - prior year

	Balance at 1 January 2019 £	As restated Income £	As restated Expenditure £	Balance at 31 December 2019 £
Unrestricted funds				
General Funds	36,903	463,625	(480,399)	20,129

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Notes to the Financial Statements
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18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	341	341
Intangible fixed assets	1,682	1,682
Current assets	120,406	120,406
Creditors due within one year	(33,865)	(33,865)
Total	<u>88,564</u>	<u>88,564</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	826	826
Intangible fixed assets	1,923	1,923
Current assets	43,791	43,791
Creditors due within one year	(26,411)	(26,411)
Total	<u>20,129</u>	<u>20,129</u>

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Notes to the Financial Statements
For the Year Ended 31 December 2020

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

	2020 £	2019 £
Net income/(expenditure) for the period (as per Statement of Financial Activities)	68,435	(16,774)
Adjustments for:		
Depreciation charges	485	934
Amortisation charges	241	2,884
Decrease/(increase) in debtors	2,967	(15,076)
Increase/(decrease) in creditors	7,454	3,529
Net cash provided by/(used in) operating activities	79,582	(24,503)

20. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	105,157	25,575

21. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	25,575	79,582	105,157
	25,575	79,582	105,157

22. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £12,156 (2019 - £6,288). Contributions of £Nil (2019 - £Nil) were payable to the fund at the reporting date.

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Notes to the Financial Statements
For the Year Ended 31 December 2020

23. Operating lease commitments

At 31 December 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2020 £	2019 £
Not later than 1 year	-	39,585

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2020 £	2019 £
Operating lease rentals	39,585	39,585

24. Related party transactions

All related parties listed below are entities that have been established to help achieve the overall principal activity of the A21 Campaign globally.

The entities listed below all have at least one common board Director with The A21 Campaign Limited.

The A21 campaigns in Greece, South Africa, Bulgaria and Ukraine are significantly influenced and support is often provided by The A21 Campaign Limited.

	Income 2020	Expenditure 2020	Income 2019	Expenditure 2019
A21 - Abolishing injustice in the 21st Century (Greece)	-	2,034	-	840
The A21 Bulgaria Foundation	-	10,198	-	282
The A21 Campaign, Inc (United States)	82,587	-	44,185	-
The A21 Campaign (Netherlands)	-	-	-	6,025
The A21 Campaign Limited (Denmark)	1,869	-	-	9,719
The A21 Ukraine Foundation	-	20	-	691

Amounts of £12,023 were owed from A21 USA at the year end (2019 - £Nil).

All related party expenditure relates to payments to and or on behalf of the related party.

All related party income relates to receipts from the related party.