

REFUGEE SUPPORT (DEVON) LTD

Trustees' Report and Financial Statements for the Year Ended 31 March 2021

Registered Charity Number 1143884

Charitable Company Number 7731995

Refugee Support (Devon) Ltd

Report of the Chair

Year Ended 31 March 2021

In this unprecedented year of pandemic and lockdowns, RSD's services to refugees in Devon have been needed more than ever. When I wrote my annual report a year ago, staff had just begun their move to remote working and none of us would have believed they would still be working from home a year hence. Risk assessments were carried out and safety measures drawn up along with careful proposals for a phased return to working from our offices at Exeter Community Centre. From time to time there have been partial returns to the office for a few staff, but much work continues remotely.

Unfortunately RSD has been unable to welcome new families to Devon through the VPRS (Vulnerable Persons Resettlement Scheme) due to lockdowns and the absence of international flights. However, for our service users already settled here, the problems of negotiating family business with various agencies over the phone, rather than in person, have often proved too daunting, as you might imagine if you have ever had to conduct business over the phone in a foreign language. So they have turned to our support workers at RSD for help more often than they might otherwise have done. Staff, together with a few of our volunteers, have risen to the challenge, but we have recognised that they are frequently overstretched.

Many of our clients have nevertheless found a way to master online learning while our volunteer teachers have also been getting to grips with new ways of teaching via the internet. New online classes have sprung up and proved very popular, alongside one-to-one teaching by volunteers. The number of service users benefitting has doubled during the year. We anticipate that this form of learning will continue long after life returns to what we used to recognise as normal.

The changing and growing nature of demand for RSD's services is also reflected in our drop-in and casework provision. Recognising the continued absence of any agencies offering free immigration advice in Devon and the limitations of the OISC (Office of the Immigration Services Commissioner) Level 1 advice they had been offering over the last 2 years, caseworker Neli Montes de Oca and volunteer Tony Griffin have embarked on OISC Level 2 training in order to provide a professional immigration advice service, which is now available to clients who need it.

So I'd like to thank all our wonderful staff and volunteers, as well as our funders, for their unstinting commitment to RSD's work during what has been a difficult year for everyone.

RSD's work is expanding to meet demand. We have to date been relatively successful in raising funds to support the work we do, but as ever, the future is uncertain and the competition for funding is also growing. The coming year will involve a major review of our services and, I hope, a welcome return to meeting colleagues and clients in person.

Jenny Longford (Chair)

Refugee Support (Devon) Ltd

Trustees' report (incorporating the Directors' Report for the purposes of section 415 Companies Act 2006)

Year Ended 31 March 2021

The Trustees present their annual report and financial statements of the charity for the Year Ended 31 March 2021.

The financial statements have been prepared in accordance with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The organisation exists to provide relief, protection and education for refugees, asylum seekers and their families living in Devon, and to increase awareness of the issues facing asylum seekers and refugees.

Our objectives are:

1. Provide support to refugees and their families already living in Devon including those likely to arrive here as a result of Exeter and Devon being named as a potential dispersal area for asylum seekers, and Syrian refugees included in the Syrian Vulnerable Persons Relocation Scheme. Help them settle in the local community and provide relief to those who are in conditions of hardship or distress.
2. Provide a voice for the local refugee community over the next 3 years.
3. Raise awareness about the issues relating to refugees and their families over the next 3 years and increase public support.
4. Provide a volunteer based service for the next 3 years with opportunities for training and skills development available for all service users and volunteers from the wider community, reaching a minimum of 50 people each year.
5. Ensure effective governance and management, adopting best practice at all times.

In preparing the accounts the Trustees have taken due regard of the Charity Commission's guidance on public benefit.

Achievement and performance

Drop-in Service and VPR Clinics

We helped 176 individuals during the course of the year through our drop-in service, immigration and VPR clinics with a total of 3,014 visits/enquiries between them. Drop-in had 87 individuals making 497 visits/enquiries, and VPR clinics had 68 individuals making 2,426 enquiries. See the section below for details on immigration clinics. We had clients from 45 countries with the majority being from Syria and Afghanistan. Seeking help with finance, debt and benefits, immigration and legal support, health, education and employment, and housing were the major reasons for coming to RSD.

Immigration Advice Clinic

We dealt with 93 enquiries/visits this year from a total of 39 clients, 18 of whom were new clients. We worked successfully on asylum claims, spouse visas, leave to remain applications, remove the 'no recourse to public funds' condition and citizenship applications. Two colleagues are studying to obtain OISC Level 2 accreditation.

Destitution Project

109 claims were made this year by 19 individuals – 4 women, 15 men. Two of the claimants have four dependents between them. We gave just over £4,800 over the year to help with mainly food and health costs. This figure is almost double the amount we gave in the same period in the previous reporting year. Fresh produce from our allotment was donated mainly to the Exeter *community larder*

Refugee Support (Devon) Ltd

Trustees' report (incorporating the Directors' Report for the purposes of section 415 Companies Act 2006)

Year Ended 31 March 2021

as there wasn't much face-to-face contact with clients. There were also referrals to local Foodbanks and other crisis services.

Welcome Project – Refugee Resettlement

This year we did not have any new families under the Government's vulnerable persons resettlement scheme because of the pandemic. One family moved from Dorset to Devon in March 2021 bringing the total number of families we manage to 31. We have two staff members, supported by around 15 volunteers, who assist the families. Face-to-face outreach work was severely curtailed again because of the Covid crisis. Nonetheless, we continue to receive much help from local community groups to support families. We also welcomed two new babies into the community. Four families moved homes during this difficult period.

Events

We couldn't hold any physical events because of lockdowns and restrictions. For the annual Refugee Week in June, we partnered with Devon County Council to gather "Refugees Voices". We received some wonderful home videos of refugee families resettled in Devon telling their stories, which can be viewed on our website, as can the winning entrants of our online Refugee Week competition - where we asked people to share their stories/poems/pictures on the theme "Imagine". *The Flat* restaurant donated £1 for every £10 spent on dining at their restaurant to RSD. Trustee Liz Oxburgh promoted *Giving Tuesday* in December by making Maamoul cakes from RSD's recipe book. She posted her progress on online videos and encouraged others to join her. Demand for our recipe book soared, resulting in more donations during the month. Grace Frain, another RSD trustee, baked delicious brownies by the truckload, donating proceeds to RSD.

Education and Employability

It was a busy year in spite of Covid19 lockdown. ESOL volunteers and clients quickly adapted to online teaching and learning. 28 volunteers with the help of 20 STAR (Student Action for Refugees) volunteers taught 60 clients through one-to-one and 'classroom' teaching. There were five 'classes' – IELTS class, Grammar class, Book club, Conversation club and Using your English class. They all proved to be popular with attendees ranging from 8 – 17 in each regularly. The teaching provided is carefully designed to help individuals gain confidence in using English in their everyday lives: managing the pandemic, seeking employment, completing official forms, doing voluntary work, furthering their educational prospects and other practical conversations (eg with teachers, doctors).

Allotment

Volunteers managed the allotment wonderfully during lockdown, with additional help when permitted, from a few clients and their families. We had a productive harvest, but as there was no regular face-to-face contact with clients, we donated our surplus to the Exeter community larder. Work on the allotment continued into the autumn and much planning has been going on for future renovations and developments.

Women's Group

There were, of course, no monthly women's group gatherings in the reporting period. By popular demand, Souad held two online get-togethers, which although not the same as face-to-face meetings were enjoyed by all. Planning is now going ahead for future gatherings as restrictions ease.

Refugee Support (Devon) Ltd

Trustees' report (incorporating the Directors' Report for the purposes of section 415 Companies Act 2006)

Year Ended 31 March 2021

Volunteers

Volunteers are our greatest asset and continue to play a crucial role in every aspect of our work whether it's giving guidance to a destitute asylum seeker, through to looking after our allotment in all kinds of weather, to providing strategic direction for the organisation as our Trustees do. A total of 86 people enquired to be volunteers during the course of the year. 20 of these enquirers were men. We ran a couple of online volunteer training sessions mainly for ESOL volunteers. We had approximately 89 volunteers in this reporting year

Financial Review

We are indebted to our many funders, and a full list is available in the annual report. It continues to be a very testing time for fundraising during the global pandemic and in the current economic climate, which makes it vital to work hard to secure our long term future. With a business plan and operating plan in place RSD is regularly reviewing its projects and goals, and seeking appropriate sources of funds.

This year, our income was £217,002 (2020: £212,646). Our expenditure was £183,444 (2020: £183,782) resulting in net income for the year of £33,558 (2020: £28,864). We are carrying forward total fund balances of £168,759 (2020: £135,201) of which £65,567 (2020: £59,980) is restricted funds, £26,246 is designated funds (2020: £nil) and £76,946 (2020: £76,221) is unrestricted funds. These reserves provide the base to plan our service delivery from 2021-22 onwards, to meet the anticipated increase in demand as refugee numbers in Devon grow.

During the year the trustees took the decision to designate some of our unrestricted funds, to ringfence a contingency reserve to cover liabilities should the organisation need to close and to ensure continuity for our Immigration Advice Clinic.

Reserves Policy

The Trustees have reviewed the Charity's needs for reserves in line with guidance issued by the Charity Commission and have proposed that £20,000 is the minimum reserves target to cover liabilities such as contractual obligations and redundancies should the organisation close.

The unrestricted reserves total £103,192. The Trustees have carried out a financial risk assessment and taken into account the following factors:

- The uncertainty of future funding for key projects where income for future years has not yet been confirmed.
- The need for adequate funds to cover funding for administration, fundraising and project staff costs.
- The need for funds to cover closure costs.

The level of reserves is regularly reviewed by the Trustees in line with the guidance issued by the Charity Commission.

Future Plans

- Encourage more involvement in the governance of RSD by refugees and asylum seekers.
- Continue responding to the changing needs of users.
- Secure RSD's financial future.

Refugee Support (Devon) Ltd
Trustees' report (incorporating the Directors' Report for the purposes of
section 415 Companies Act 2006)
Year Ended 31 March 2021

Structure, Governance and Management

Refugee Support Devon is a company limited by guarantee and a registered charity. The company was established under a Memorandum of Association which established the objects and the powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The governing body of the charity are the Trustees who comprise 10 members. The Board of Trustees meets bi-monthly. A strategic working party, comprising of representatives of the board and the manager, meet in between these bi-monthly meetings.

Trustees are elected at the AGM. Trustees may be co-opted during the year. Every year the three longest-standing Trustees stand down but are available for re-election.

Trustees are recruited through both advertising and personal recommendation of the existing Trustees.

The main responsibilities of the Trustees are to formulate the strategic plans of the charity, to approve the annual budget, to monitor the financial activities of the group and to ensure prudence and proper governance of the organisation.

Refugee Support (Devon) Ltd
Trustees' report continued (incorporating the Directors' Report for the
purposes of section 415 Companies Act 2006)
Year Ended 31 March 2021

Charity Information

Company number	07731995
Charity Number	1143884
Registered office	Exeter Community Centre 17 St David's Hill Exeter EX4 3RG

Trustees who served during the year:

Jennifer Longford (Chair)
David Mezzetti (Secretary)
Chris Hill (Treasurer)
Bob Mycock
Liz Oxburgh
Bernadette Chelvanayagam
Shurouk Al-sabbagh
Grace Frain
Dr Ben Hudson (from August 2020)
Ruth Grove-White (from January 2021)

Staffing

Manager (32hrs) - Annette Hughes
Casework Coordinator (Drop-in and Immigration Advice) (25hrs) - Nelida Montes de Oca
Education and Employability Coordinator (21hrs) – Denise Parker
Resettlement Coordinator (35hrs) - Tameem Shaaban
Resettlement Coordinator (35hrs) – Souad Fadel
Administrator (21hrs) - Trupti Desai
Administrative Assistant (19hrs) - Nick Floyd

Bankers

Royal Bank of Scotland
The Cooperative Bank

Independent Examiner

Neil Hitchings FCA
Francis Clark LLP
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

Refugee Support (Devon) Ltd

Statement of Trustees' Responsibilities

Year Ended 31 March 2021

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement Of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and was approved by the Trustees on 29 September 2021.

Name: David Merrett

Position: Co.Sec

Date: 29 September 2021

Refugee Support (Devon) Ltd
Independent examiner's report
Year Ended 31 March 2021

Independent examiner's report to the Trustees of Refugee Support (Devon) Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

Neil Hitchings FCA
Francis Clark LLP,
Chartered Accountants
Centenary House,
Peninsula Park
Rydon Lane,
Exeter,
EX2 7XE

20 October 2021

Refugee Support (Devon) Ltd
Statement of Financial Activities
Year Ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total year ended 31 March 2021 £	Total year ended 31 March 2020 £
Income					
Donations and legacies	2	29,591	145	29,736	27,106
Investments	3	6	-	6	5
Other income	4	501	-	501	962
Charitable activities	5	35,000	151,759	186,759	184,573
Total Income		65,098	151,904	217,002	212,646
Expenditure					
Charitable activities	6,7	38,127	145,317	183,444	183,782
Total Expenditure		38,127	145,317	183,444	183,782
Net income/(expenditure)		26,971	6,587	33,558	28,864
Transfer between funds		-	-	-	-
Net movement in funds		26,971	6,587	33,558	28,864
Reconciliation of Funds:					
Total funds brought forward		76,221	58,980	135,201	106,337
Total Funds carried forward		103,192	65,567	168,759	135,201

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

All income and expenditure derive from continuing activities.

Refugee Support (Devon) Ltd
Balance sheet
Year Ended 31 March 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	11		2,764		339
Current assets					
Cash at bank and in hand		196,819		147,084	
Debtors	12	<u>15,577</u>		<u>7,636</u>	
Total Current Assets			212,396		154,720
Liabilities					
Creditors falling due within one year	13		(46,401)		(19,858)
Net current assets			165,995		134,862
Net assets			<u>168,759</u>		<u>135,201</u>
The funds of the Charity					
Restricted funds	15		65,567		58,980
Designated funds	15		26,246		-
Unrestricted funds	15		<u>76,946</u>		<u>76,221</u>
Total Charity Funds	14		<u>168,759</u>		<u>135,201</u>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Trustees on
signed on their behalf by

2021 and were

Jenny Longford, Chair

Chris Hill, Treasurer

Date: 1 October 2021

Date: 2 October 2021

Company Number: 7731995

Refugee Support (Devon) Ltd

Notes to the Financial Statements

Year Ended 31 March 2021

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in pounds sterling.

The charity is incorporated in England and Wales. The Registered office details can be found in the reference and administrative section of the Trustees report.

The Trustees have considered the impact of COVID-19 and the going concern position of the charity including the projected income (including secured long term and short term funding streams) and expenditure. The Trustees consider the charity to be a going concern.

b) Funds

General unrestricted funds 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 to be used in accordance with specific restrictions imposed by the donor or which have been raised by the charity for particular purposes. Expenditure which meets the criteria specified is charged to the fund.

c) Donations and other income

Donations and other income are credited in the year in which they are receivable.

d) Grants receivable

Subject to the following, grants are credited as income in the year in which they are receivable. Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor-imposed restrictions apply to the timing of the related expenditure as a pre-condition for its use the grant is treated as deferred income until those restrictions are met.

f) Charitable expenditure

Direct charitable expenditure includes all expenditure incurred in schemes run in pursuance of the company's objectives under its constitution, including the direct costs of supporting these activities, including staff and establishment expenses. Other overhead costs are separately analysed and shown as support costs.

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

g) Cost apportionment

A proportion of staff, establishment and other costs are attributed to direct charitable expenditure on the following basis:

Staff costs	- actual costs
Establishment costs	- pro-rata to the number of staff engaged on each activity
Other overhead costs	- pro-rata to the number of staff engaged on each activity

h) Transfers

The Board, in accordance with its powers and within the restrictions imposed by such, has approved the transfer of such income as is not otherwise committed between funds.

i) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised at cost. Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful economic lives as follows:

- Furniture and equipment - straight line over 4 years

j) Taxation

The charity is not registered for Value Added Tax, and the cost of irrecoverable VAT is therefore included within the relevant expenditure headings.

k) Financial instruments

Refugee Support Devon only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity currently holds:

- Trade debtors and trade creditors

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

2. Donations and Legacies	2021	2020
	£	£
Donations	27,218	23,884
Gift Aid	2,518	3,222
	29,736	27,106

The income from donations and legacies was £29,736 (2020: £27,106) of which £29,591 (2020: £27,106) was unrestricted and £145 (2020: £nil) was restricted.

3. Investment income	2021	2020
	£	£
Donations	6	5
	6	5

All investment income was unrestricted.

4. Other Income	2021	2020
	£	£
Other income	501	962
	501	962

Other income totalled £501 (2020: £962) of which £501 (2020: £547) was unrestricted and £nil (2020: £415) was restricted.

5. Charitable Activities	2021	2020
	£	£
Grants	186,759	184,573
	186,759	184,573

The income from charitable activities was £186,759 (2020: £184,573) of which £35,000 (2020: £13,185) was unrestricted and £151,759 (2020: £171,388) was restricted.

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

6. Charitable Activities	2021	2020
	£	£
Drop In (running costs & drop in)	39,206	30,960
Outreach Casework (befriending & outreach)	-	5,650
Women's Network (Women's activities)	3,811	5,627
Destitution	7,389	5,706
Events & Community Engagement	1,263	1,861
Education & Employability	26,165	15,298
Allotment	1,430	1,540
Syria Resettlement (Welcome project)	91,416	107,459
Immigration Advice Clinic	12,764	9,681
	183,444	183,782

Included in charitable activities expenditure of £183,444 (2020: £183,782) is £38,127 (2020: £38,929) unrestricted expenditure and £145,317 (2020: £144,853) of restricted expenditure.

7. Analysis of Charitable Expenditure	2021	2020
	£	£
Wages	154,829	146,299
Rent	5,999	10,403
Insurance	730	603
Telephone	1,125	1,137
Stationery (including newsletters)	35	602
Postage	69	293
Books/publications	21	221
Printing & photocopier	689	761
Miscellaneous	145	288
Depreciation of office equipment	1,261	340
ICT	6,621	4,238
Professional fees	985	107
Volunteer Expenses	293	1,268
Volunteer Training	40	295
Room Hire	77	797
Emergency Fund	4,857	2,591
Client Expenses	315	1,504
Travel	471	3,315
Training	464	458
Sundry expenses	319	3,083
Interpreting costs	404	1,422
Subscriptions/membership	555	640
Accountancy & Independent Examination	3,140	2,960
Bank charges	-	157
	183,444	183,782

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

8. Analysis of staff costs

	2021	2020
	£	£
Gross salaries	123,551	115,177
National Insurance	28,006	28,120
Pension costs	3,272	3,002
	154,829	146,299

There were no employees in receipt of emoluments exceeding £60,000.

The charity Trustees were not paid nor received any other benefits from employment with the charity (2020: £nil). No charity Trustee was reimbursed any expenses (2020: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2020: £nil).

The average number of employees during the year was 7 (2020: 7).

There were no other related party transactions during the year ended 31 March 2021.

The Key Management Personnel of the charity are considered to be the Trustees and the Manager. The Key Management Personnel remuneration was £32,878 (2020: £31,734).

9. Net income/(expenditure) for the year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	1,261	340
Independent Examination	1,140	960

10. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Fixed Assets - tangible

	Office equipment	Total
	£	£
Cost		
At 1 April 2020	9,707	9,707
Additions	3,686	3,686
At 31 March 2021	13,393	13,393
Depreciation		
At 1 April 2020	9,368	9,368
Charge for the year	1,261	1,261
At 31 March 2021	10,629	10,629
Net book value		
At 31 March 2021	2,764	2,764
At 31 March 2020	339	339

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

12. Debtors	2021	2020
	£	£
Other debtors	12,592	3,764
Prepayments	2,985	3,872
	<u>15,577</u>	<u>7,636</u>

13. Creditors: amounts falling due within one year:

	2021	2020
	£	£
Trade creditors	169	4
Accruals	1,232	800
Deferred Income	45,000	19,054
	<u>46,401</u>	<u>19,858</u>

14. Reserves

	£
At 1 April 2020	135,201
Net income for the year	33,558
At 31 March 2021	<u>168,759</u>

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2021

15. Movement of Funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted Funds					
Awards for All	-	9,940	-	-	9,940
Devon County Council – Refugee Resettlement	43,536	91,905	(86,259)	-	49,182
National Lottery Community Fund	-	22,500	(22,500)	-	-
Devon County Council – ESOL	-	6,165	(6,165)	-	-
Swan Mountain Charitable Trust	2,600	-	(2,600)	-	-
Garfield Weston Foundation	5,444	10,000	(8,999)	-	6,445
29 th May Charitable Trust	2,000	-	(2,000)	-	-
Marsh Christian Trust	400	-	(400)	-	-
Souter Charitable Trust	3,000	-	(3,000)	-	-
Jamieson Bystock Trust	2,000	-	(2,000)	-	-
Devon Community Foundation - Education	-	1,999	(1,999)	-	-
Barrow Cadbury Trust – Covid- 19 Support Fund	-	9,250	(9,250)	-	-
Emergency Fund Donations	-	145	(145)	-	-
	58,980	151,904	(145,317)	-	65,567
Unrestricted Funds					
Designated Funds					
Migration Exchange – Respond & Adapt Programme for Immigration Advice Clinic	-	10,000	(3,754)	-	6,246
Contingency Reserve	-	-	-	20,000	20,000
General Funds					
Access to Justice – Community Justice Fund	-	20,000	(20,000)	-	-
Devon Community Foundation	-	5,000	(5,000)	-	-
General	76,221	30,098	(9,373)	(20,000)	76,946
	76,221	65,098	(38,127)	-	103,192

16. Funds Analysis

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal as follows:

The 29th May Charitable Trust – Education & Employability

Awards for All – Women's Network

The Barrow Cadbury Trust – Covid-19 Support Fund

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
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Devon Community Foundation – Education & Employability

Devon County Council – Refugee Resettlement Scheme

Devon County Council – Education & Employability

Garfield Weston Foundation – core costs towards Drop in and Immigration Advice Clinic.

Jamieson Bystock Trust – core costs towards Drop in and Immigration Advice Clinic.

Marsh Christian Trust – Education & Employability

National Lottery Community Fund – RC South West Region, response to Covid-19 pandemic

Souter Charitable Trust – core costs towards Drop in and Immigration Advice Clinic.

Swan Mountain Charitable Trust – for the Allotment Project and as needed as a result of Covid-19

Emergency Fund donations – for an emergency cost for a client.

Unrestricted Funds

Included in Unrestricted Funds are grants from the following donors:

Access to Justice – Community Justice Fund

Devon Community Foundation – Core Costs Support Fund (DCMS)

Migration Exchange – Respond & Adapt Programme

17. Analysis of Net Assets between Funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	339	339
Net current assets	58,980	75,882	134,862
	<u>58,980</u>	<u>76,221</u>	<u>135,201</u>

Analysis of Net Assets between Funds – prior year comparative

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	2,764	2,764
Net current assets	65,567	100,428	165,995
	<u>65,567</u>	<u>103,192</u>	<u>168,759</u>