

REFUGEE SUPPORT (DEVON) LTD

Trustees' Report and Financial Statements for the Year Ended 31 March 2022

Registered Charity Number 1143884

Charitable Company Number 7731995

Refugee Support (Devon) Ltd

Report of the Chair

Year Ended 31 March 2022

2021-22, Refugee Support Devon's 20th year, was an eventful year for the charity in which we saw many changes and developments.

As a notable achievement, co-ordinator, Neli Montes de Oca, and volunteer, Tony Griffin, gained OISC level 2 accreditation, which will enable RSD to develop its free specialist immigration advice service to refugees, the only such provision south west of Bristol. Meanwhile, demand for RSD's education and employability services continues apace with the development of a new programme: Refugees as Medical Professionals (RAMP), which is enabling refugees with a medical background to access the training they need to take up their professions again in the UK.

RSD sprang into action in February to respond to a group of asylum seekers who were put temporarily in a Tiverton hotel. We took the initiative to engage with Devon and Cornwall Refugee Support, the Red Cross and local volunteers to meet the immediate needs of over 70 individuals. This marked a new step in our quest to work collaboratively with other organisations.

At management level, Annette Hughes, who had served the charity since 2003, took leave from July and in October we were delighted to welcome Rupert Blomfield as interim manager. We were sad to say good bye to Tameem Shaaban, a co-ordinator of the Resettlement Scheme, who left RSD to take up a new job in London. Experienced volunteers Harriet Watford and Aqeel Abdullah took over this role during the summer with Harriet thankfully able to continue as co-ordinator from September onwards.

There were changes at board level, too. Our thanks go to Bernadette Chelvanayagam, Liz Oxburgh, Dr Ben Hudson and Grace Frain, who stepped down. However, we were pleased to welcome as new trustees Anna Camilleri (communications strategy) and John Green (charity management) who bring considerable relevant experience.

In the light of changing government legislation on refugee arrival, resettlement and support, RSD staff and trustees engaged in a review of services. The aim was to ensure we have the resources and flexibility to meet new demands and a clear strategy for meeting our priorities.

Our big and imaginative Refugee Week event at Exeter quayside celebrated the history of refugees arriving in the city through theatre and music. In September, RSD threw a party to celebrate its 20th anniversary. Volunteers old and new together with service users made this a warm occasion and we were honoured by the presence of Exeter's Lord Mayor and a number of Devon and Exeter councillors. Many thanks go to RSD's volunteers for the considerable time and effort devoted to making these events a success. Thanks also go to our amazing supporters like 8-year old Betsy Salt whose sponsored swims raised over £3,000 for RSD.

International events such as the hasty evacuation of British troops from Afghanistan, together with Afghans who had served them, as well as the mass refugee exodus from war-torn Ukraine have resulted in new arrivals in Devon and public interest in supporting them. These developments are making a considerable impact on the services RSD can offer. We look forward to continue working in partnership with both statutory agencies and NGOs to meet any new needs.

Jenny Longford (Chair)

Refugee Support (Devon) Ltd

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

Year Ended 31 March 2022

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2022.

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. Ensure effective support for refugees arriving under the Vulnerable Persons Resettlement Scheme.
2. To provide a wide range of services within our areas of expertise for refugees and migrants who are vulnerable but without refugee status in Devon.
3. To raise sufficient funds to fulfil our mission and support the mission by fostering a positive culture of sympathy and acceptance of refugees in Devon.
4. To build on progress in operational management to ensure high quality support for refugees and migrants who are vulnerable but without refugee status.
5. To ensure governance provides effective oversight and clear strategic direction.

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 271 individuals during the course of the year through our drop-in service, immigration and VPR clinics with a total of 2789 visits/enquiries between them. Drop-in had 112 individuals making 475 visits/enquiries, and VPR clinics had 71 individuals making 1986 enquiries. See the section below for details on immigration clinic. We had clients from 50 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 328 enquiries/visits during this period from a total of 131 clients, 71 of whom were new clients. We worked successfully on spousal visas, leave to remain applications, remove the 'no recourse to public funds' condition and citizenship applications. Two colleagues gained OISC Level 2 accreditation.

Destitution Project

93 claims were made this year by 20 individuals – 3 women, 17 men. Six of the claimants have eight dependants between them. We issued £3727 over the year to help with mainly food costs. Fresh produce from our allotment was sold by a volunteer and the proceeds were donated to RSD. 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. The scheme is on hold for now and we don't know if it will be resumed. We started the year with managing 31 families. By the end of the year, ten families had left the scheme after being in the UK for five years. We support the families to obtain their BRPs after they leave the scheme which can

Refugee Support (Devon) Ltd
Trustees' report continued (incorporating the Directors' Report for the
purposes of section 415 Companies Act 2006)
Year Ended 31 March 2022

take another 2-3 months. If they still need support after this period, they go to our general drop-in service. We continue to receive much help from local community groups to support the families. We also welcomed one new baby into the community.

Events

Covid restrictions continued for much of the reporting period. In spite of that, we were able to hold our big 'Destination – Devon' event for the annual Refugee Week in June. The event staged live re-enactments of refugee arrivals in Devon at Exeter Quayside. These plays ranged from people fleeing religious persecution in medieval France, through to Vietnamese 'boat people' arriving in the 1970s, and to the modern arrival of refugees from the Middle East and Africa. There were exhibitions, food, music and discussion panels. More than 20 groups and organisations took part in the inspiring event. We also had a glorious celebration of the 20th anniversary of the founding of RSD with past and current volunteers and clients and a number of Exeter and Devon dignitaries.

Education and Employability

22 ESOL volunteers supported at least 30 students to improve their language skills through classes and increased one to one tutor support. Classes included IELTS class, Grammar class, Book club, Conversation club, Life in the UK and Using your English class. The Employability team has four volunteers supporting 10 clients to access further training, apply for Higher Education courses and learn new digital and employment skills. In November, we developed a new project, *Refugees As Medical Professionals* (RAMP), for refugee medical and health professionals to enable them to acquire appropriate bridging skills and training in order to pursue their careers in the UK. We're working with one dentist and eight vets to help them prepare for their English language proficiency tests under this project. We're currently the only organisation in the south west to provide these services to medical professionals.

Allotment

RSD's community allotment which is managed by a team of volunteers has had a productive year. The team of volunteers took part in a number of community garden events and even managed to sell surplus fruit and veg from our allotment at those events, contributing much-needed funds to RSD. They even held a workshop at the allotment in partnership with *Wood for Good* to build a few raised beds and a composter. A small group of volunteers and clients took part in the successful project. Work on the allotment continued into the autumn and much planning has been going on for future renovations and developments.

Women's Group

In spite of the pandemic restrictions, we managed to squeeze in a few women's group events. These included a fun visit to the Crealy Theme Park in November in which an unprecedented 83 women and children took part. There was also a visit to Killerton National Trust which was both hugely enjoyable and educational. There were also workshops on Shiatsu and First Aid training. The group celebrated International Women's Day by baking amazing cookies and cupcakes. More visits and workshops are planned for the future – subject to new funding - now that Covid restrictions are lifting gradually.

Volunteers

A total of 189 people (cf 86 people last year) enquired to be volunteers during the course of the year. This huge increase from the previous financial year reflects the interest from the public 'to do something concrete' after the humanitarian emergencies in Afghanistan and Ukraine. We ran eight online volunteer training sessions, six of which were for ESOL/employability/RAMP volunteers. We had approximately 80 volunteers in this reporting year.

Refugee Support (Devon) Ltd

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

Year Ended 31 March 2022

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 in the current economic climate, which makes it vital for us to work hard to secure our long term future. With a business plan and operating plan in place RSD regularly reviews its projects and goals, and seeks appropriate sources of funds.

This year, our income was £205,268 (2021: £217,002). Our expenditure was £195,626 (2021: £183,444) resulting in net income for the year of £9,642 (2021: £33,558). We are carrying forward total fund balances of £178,401 (2021: £168,759) of which £45,988 (2021: £65,567) is restricted funds, £20,000 is designated funds (2020: £26,246) and £112,413 (2020: £76,946) is unrestricted funds. These reserves provide the base to plan our service delivery from 2022-23 onwards, to meet the anticipated increase in demand as refugee numbers grow in Devon.

Reserves Policy

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

The unrestricted reserves total £132,413. 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 reviewed regularly by the Trustees in line with guidance issued by the Charity Commission.

Future Plans

- Encourage more involvement in the governance of RSD by those with lived experience of the UK immigration system.
- Continue responding to the changing needs of users.
- Secure RSD's financial future.

Structure, Governance and Management

Refugee Support Devon is a company limited by guarantee incorporated in England and Wales, and a registered charity. The company was formed 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 2022

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 (until November 2021)
Bernadette Chelvanayagam (until November 2021)
Shurouk Al-sabbagh
Grace Frain (until March 2022)
Dr Ben Hudson (until November 2021)
Ruth Grove-White
Anna Camilleri (from January 2022)
John Green (from March 2022)

Staffing

Manager (32hrs) - Annette Hughes (until end August 2021, 6 hrs per month thereafter)
Interim Manager (28 hrs) – Rupert Blomfield (from October 2021)
Casework Coordinator (Drop-in and Immigration Advice) (25hrs) - Nelida Montes de Oca
Education and Employability Coordinator (21hrs) – Denise Parker
Resettlement Coordinator (35hrs) - Tameem Shaaban (until July 2021)
Resettlement Coordinator (35hrs) – Souad Fadel
Resettlement Coordinator (35 hours) – Harriet Watford (from August 2021)
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 Financial Activities
Year Ended 31 March 2022

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).

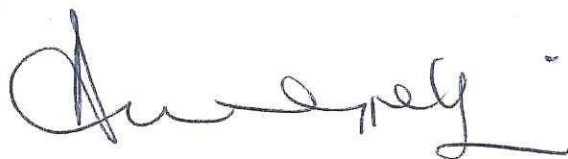
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 19/08/2022.

Name: DAVID MEZZETTI
Position: COMPANY SECRETARY
Date: 26.8.22



Refugee Support (Devon) Ltd
Statement of Financial Activities
Year Ended 31 March 2022

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 2022.

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

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

9 September 2022

Refugee Support (Devon) Ltd
Statement of Financial Activities
Year Ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total year ended 31 March 2022 £	Total year ended 31 March 2021 £
Income					
Donations and legacies	2	61,044	-	61,044	29,736
Investments	3	6	-	6	6
Other income	4	-	-	-	501
Charitable activities	5	18,000	126,218	144,218	186,759
Total Income		79,050	126,218	205,268	217,002
Expenditure					
Charitable activities	6,7	49,829	145,797	195,626	183,444
Total Expenditure		49,829	145,797	195,626	183,444
Net income/(expenditure)		29,221	(19,579)	9,642	33,558
Transfer between funds		-	-	-	-
Net movement in funds		29,221	(19,579)	9,642	33,558
Reconciliation of Funds:					
Total funds brought forward		103,192	65,567	168,759	135,201
Total Funds carried forward		132,413	45,988	178,401	168,759

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 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible fixed assets	11	7,083	2,764
Current assets			
Cash at bank and in hand		175,344	196,819
Debtors	12	<u>12,828</u>	<u>15,577</u>
Total Current Assets		188,172	212,396
Liabilities			
Creditors falling due within one year	13	(16,854)	(46,401)
Net current assets		171,318	165,995
Net assets		<u>178,401</u>	<u>168,759</u>
The funds of the Charity			
Restricted funds	15	45,988	65,567
Designated funds	15	20,000	26,246
Unrestricted funds	15	<u>112,413</u>	<u>76,946</u>
Total Charity Funds	14	<u>178,401</u>	<u>168,759</u>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

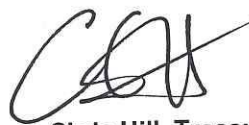
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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


Jenny Longford, Chair

Date 19 August 2022



Chris Hill, Treasurer

Date 20 August 2022.

Company Number: 7731995

Refugee Support (Devon) Ltd

Notes to the Financial Statements

Year Ended 31 March 2022

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 2022

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

2. Donations and Legacies

	2022	2021
	£	£
Donations	56,207	27,218
Gift Aid	4,837	2,518
	61,044	29,736

The income from donations and legacies was £61,044 (2021: £29,736) of which £61,044 (2021: £29,591) was unrestricted and £nil (2021: £145) was restricted.

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

3. Investment income	2022	2021
	£	£
Bank interest	6	6
	<u>6</u>	<u>6</u>

All investment income was unrestricted.

4. Other Income	2022	2021
	£	£
Other income	-	501
	<u>-</u>	<u>501</u>

Other income totalled £nil (2021: £501) of which £nil (2020: £501) was unrestricted and £nil (2021: £nil) was restricted.

5. Charitable Activities	2022	2021
	£	£
Grants	144,218	186,759
	<u>144,218</u>	<u>186,759</u>

The income from charitable activities was £144,218 (2021: £186,759) of which £18,000 (2021: £35,000) was unrestricted and £126,218 (2021: £151,759) was restricted.

6. Charitable Activities	2022	2021
	£	£
Drop In (running costs & drop in)	40,871	39,206
Women's Network (Women's activities)	12,290	3,811
Destitution	6,303	7,389
Events & Community Engagement	4,685	1,263
Education & Employability	24,739	26,165
Allotment	1,614	1,430
Syria Resettlement (Welcome project)	85,052	91,416
Immigration Advice Clinic	20,072	12,764
	<u>195,626</u>	<u>183,444</u>

Included in charitable activities expenditure of £195,626 (2021: £183,444) is £49,829 (2021: £38,127) unrestricted expenditure and £145,797 (2021: £145,317) of restricted expenditure.

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

7. Analysis of Charitable Expenditure

	2022	2021
	£	£
Wages	153,132	154,829
Recruitment	930	-
Rent	7,028	5,999
Insurance	807	730
Telephone	1,253	1,125
Stationery (including newsletters)	233	35
Postage	49	69
Books/publications	-	21
Printing & photocopier	584	689
Miscellaneous	401	145
Depreciation of office equipment	1,057	1,261
ICT	6,436	6,621
Professional fees	1,025	985
Volunteer Expenses	1,331	293
Volunteer Training	272	40
Room Hire	2,394	77
Emergency Fund	3,865	4,857
Client Expenses	1,865	315
Family Start Up	2,573	-
Travel	618	471
Training	211	464
Sundry expenses	630	319
Interpreting costs	470	404
Events	4,389	-
Subscriptions/membership	473	505
Accountancy & Independent Examination	3,600	3,140
	195,626	183,444

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

8. Analysis of staff costs

	2022	2021
	£	£
Gross salaries	126,178	123,551
National Insurance	24,234	28,006
Pension costs	2,720	3,272
	153,132	154,829

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 (2021: £nil). No charity Trustee was reimbursed any expenses (2021: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2021: £nil).

The average number of employees during the year was 7 (2021: 7).

There were no other related party transactions during the year ended 31 March 2022.

The Key Management Personnel of the charity are considered to be the Trustees and the Manager. The Key Management Personnel remuneration was £27,306 (2021: £32,878).

9. Net income/(expenditure) for the year

	2022	2021
	£	£
This is stated after charging:		
Depreciation	1,057	1,261
Independent Examination	1,240	1,140

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 2021	13,393	13,393
Additions	5,376	5,376
At 31 March 2022	18,769	18,769
Depreciation		
At 1 April 2021	10,629	10,629
Charge for the year	1,057	1,057
At 31 March 2022	11,686	11,686
Net book value		
At 31 March 2022	7,083	7,083
At 31 March 2021	2,764	2,764

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

12. Debtors	2022	2021
	£	£
Other debtors	8,714	12,592
Prepayments	4,114	2,985
	<u>12,828</u>	<u>15,577</u>
13. Creditors: amounts falling due within one year:	2022	2021
	£	£
Trade creditors	1,072	169
Accruals	1,410	1,232
Deferred Income	14,372	45,000
	<u>16,854</u>	<u>46,401</u>
14. Reserves		£
At 1 April 2021		168,759
Net income for the year		9,642
		<u>178,401</u>
At 31 March 2022		

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

15. Movement of Funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted Funds					
Awards for All	9,940	-	(9,940)	-	-
Devon County Council – Refugee Resettlement	49,182	80,390	(85,052)	-	44,520
National Lottery Community Fund	-	16,800	(15,332)	-	1,468
Garfield Weston Foundation	6,445	-	(6,445)	-	-
Access to Justice Foundation – Community Justice Fund	-	27,528	(27,528)	-	-
St Edmund & St Mary Major Charity	-	500	(500)	-	-
Austin & Hope Pilkington Trust	-	1,000	(1,000)	-	-
	65,567	126,218	(145,797)	-	45,988
Unrestricted Funds					
Designated Funds					
Migration Exchange – Respond & Adapt Programme for Immigration Advice Clinic	6,246	-	(6,246)	-	-
Contingency Reserve	20,000	-	-	-	20,000
General Funds					
AB Charitable Trust	-	15,000	(15,000)	-	-
Aequitas Search	-	3,750	(3,000)	-	750
Paul Lunn-Rockcliffe Trust	-	3,000	-	-	3,000
The Harkness Family Foundation	-	15,000	(5,000)	-	10,000
General	76,946	42,300	(20,583)	-	98,663
	103,192	79,050	(49,829)	-	132,413

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:

Awards for All – Women's Network

Devon County Council – Refugee Resettlement Scheme

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

National Lottery Community Fund – Education & Employability

16. Funds Analysis (continued)

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

Access to Justice Foundation Community Justice Fund – Immigration Advice Clinic, Drop In and Destitution.

Austin & Hope Pilkington Trust – Immigration Advice Clinic

St Edmund & St Mary Major Charity – Immigration Advice Clinic

Unrestricted Funds

Included in Unrestricted Funds are grants from the following donors:

Migration Exchange – Respond & Adapt Programme

AB Charitable Trust

Aequitas Search

The Harkness Family Foundation

Paul Lunn-Rockliffe Trust

17. Analysis of Net Assets between Funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	7,083	7,083
Net current assets	45,988	125,330	171,318
	<u>45,988</u>	<u>132,413</u>	<u>178,401</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>

Refugee Support (Devon) Ltd
Notes to the Financial Statements (continued)
Year Ended 31 March 2022

18. Comparative 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