

Refugee Support (Devon) Ltd

Trustees' Report and Financial Statements for the Year Ended 31 March 2023

Registered Charity Number 1143884

Charitable Company Number 07731995

Refugee Support (Devon) Ltd
Report of the Chair
Year Ended 31 March 2023

The year has seen significant development at RSD, especially in response to the arrival of many new asylum seekers in Devon, trebling the number of individuals receiving direct or indirect support from our services.

Last year I reported on our response to a group of asylum seekers who were placed in a Tiverton hotel. This involved a new approach to outreach work and developing partnerships with other Devon organisations, which we've had to expand rapidly this year in response to other initial accommodation hotels opening in North Devon, Torbay and Exeter and the sudden, often unannounced, arrival of around 800 asylum seekers. With funding from Devon County Council, East Devon District Council and Exeter City Council, we were eventually able to engage Jury Arevalo, our new outreach co-ordinator, to support and ensure the wellbeing of the new arrivals.

Demands on RSD's drop-in services increased, not only on account of the new arrivals, but also as co-ordinator Neli Montes de Oca continued to develop RSD's immigration advice service. Valentina Todino was appointed on a part-time basis in December to assist her.

While we received only one new family through the UK Resettlement Scheme, co-ordinator Souad Fadel took on an additional role working with Afghan refugee families in an Exeter bridging hotel.

Our Education and Employability project has also expanded to meet growing demands. Jen Schoen was appointed on a part-time basis in spring 2022 to assist co-ordinator Denise Parker in managing RSD's English Language provision. Denise was able to focus on further developing the Refugees as Medical Professionals (RAMP) and employability projects. Jen's work has also grown considerably in response to the needs of asylum seekers in the initial accommodation hotels, many of whom have enthusiastically participated in English classes and joined in outdoor activities.

Little of this work would have been possible without the tremendous response from RSD's many volunteers, who have risen to the occasion, volunteering in our offices or in the hotels, accompanying clients to official appointments, teaching English, organising events and generally using their professional knowledge and skills to enable clients to re-orientate themselves to living and working in Devon. Our special thanks go to them.

RSD's trustees have also been very active in monitoring and supporting our services old and new. While Shurouk Al-Sabbagh and Treasurer, Chris Hill stepped down from the board in October, having given much valued service to RSD, we have been pleased to welcome Edith Fassnidge, Kev Hunter and Shehany Warnakulasuriya as new trustees. Michelle Lambourne, our trusted financial accounts monitor, has kept us up to date with budget reports. We are extremely sad that Kev died suddenly but peacefully in May 2023. He was an inspiration to us all and we'll miss him terribly.

The fast-moving events are likely to continue for the foreseeable future. Raising new funds to meet the unprecedented demands on our services will become even more crucial for us in the coming year.

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 2023

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2023.

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

Initial Accommodation hotels

RSD has been at the forefront in co-ordinating and providing support to around 800 asylum seekers staying in emergency hotels throughout the county of Devon. Ongoing assistance continues at large local hotels - one housing 70 single male asylum seekers and another housing over 300 asylum seeking single women and family groups with over 100 children between them. Local authority partnership and funding allowed us to employ an outreach coordinator to coordinate support and advice for these vulnerable residents.

Drop-in Service

We responded to a total of 1036 visits/enquiries, an increase of 118% from the previous year. Of the 156 clients the team supported, 57 were asylum-seekers and 69 were refugees. There were five UK citizens and the rest had complicated immigration status. We moved into a bigger room in Exeter Community Centre to better manage the increasing numbers of clients accessing our services. We also have a smaller consulting room for more private appointments.

Immigration Advice Clinic

We dealt with 390 enquiries/visits during this period from a total of 70 clients. We continued with our OISC Level 1 work, and were proud to continue to develop our capacity to provide immigration advice at OISC Level 2. We worked successfully on spousal visas, leave to remain applications, remove the 'no recourse to public funds' condition, help with citizenship applications, and we also supported Afghans in Devon who were trying to help their relatives in Afghanistan after the UK withdrawal in August.

Refugee Support (Devon) Ltd

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

Year Ended 31 March 2023

Destitution Project

We supported 27 individuals (6 women, 21 men) through our emergency fund. They made 113 claims between them and we donated just over £5,300 to help with mainly food costs. This represents a jump of nearly 44% on last year. All funds for this project come from one-off or regular donations from our supporters. There were also referrals to local Foodbanks and other crisis services.

Resettlement Schemes

18 families left the Vulnerable Persons Resettlement Scheme upon securing indefinite leave to remain in the UK; 3 families are now British citizens. All the families are now well integrated in their communities: 20 people have jobs/are volunteering; a handful are in higher education. We remain committed to supporting the 14 families still in the scheme, including a new family which arrived in February – the first new family we've had in three years! This year we also provided support to refugees under the Afghan Relocations and Assistance scheme at a local 'bridging hotel'.

Education, Employability and RAMP

21 ESOL volunteers supported at least 72 students to help improve their language skills. Demand increased due to the additional clients in the IA hotels. Our classes, online and in person, include IELTS, Grammar, Book Club, Conversation Club, one-to-one tuition and small group sessions. The Employability team's five volunteers supported 11 clients individually to assess their needs and skills and help them to find suitable training or jobs and the 8 qualified tutors in our RAMP project provided bridging skills and training to 11 refugee health professionals.

Allotment

The allotment continues to be run by volunteers. Exeter University donated a shed to us which has been very useful for storing equipment for the allotment. This year a good crop of vegetables and fruit were sold at various events and the money donated back to RSD. There are now plans afoot to set up a women's gardening group.

Events

Our main event this year was the Refugee Week symposium held at the city's Royal Albert Memorial Museum and Exeter Phoenix. Experts from across the region gathered to discuss how to better help an increasing number of refugees and asylum seekers arriving in the South West. More than 40 individuals from 20 organisations took part and RSD hopes to help facilitate better links between local groups in the future.

Women's Network

This year we linked with other local organisations and groups to support activities for women including Exeter Phoenix, Southcombe Barn, Exeter Library and an Afghan Community Kitchen at Exeter Community Centre.

Volunteers

A total of 102 people enquired to be volunteers during the course of the year. We ran 11 volunteer training sessions, and had approximately 82 volunteers supporting us in all aspects of our work. This year volunteers also readily supported clients who found themselves in IA hotels helping them to meet their everyday needs.

Refugee Support (Devon) Ltd

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

Year Ended 31 March 2023

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 £261,431 (2022: £205,268). Our expenditure was £229,884 (2022: £195,626) resulting in net income for the year of £31,547 (2022: £9,642). We are carrying forward total fund balances of £209,948 (2022: £178,401) of which £55,114 (2022: £45,988) is restricted funds, £20,000 is designated funds (2022: £20,000) and £134,834 (2022: £112,413) is unrestricted funds. These reserves provide the base to plan our service delivery from 2023-24 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 £154,834. 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 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 9 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 2023

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) – Resigned October 2022
Bob Mycock
Kevin Hunter
Shurouk Al-sabbagh – Resigned October 2022
Ruth Grove-White
Anna Camilleri
John Green
Edie Fassnidge - Appointed November 2022
Shehany Warn - Appointed November 2022

Staffing

Manager (28 hrs) – Rupert Blomfield
Financial Manager (7 hrs) - Annette Hughes
Casework Coordinator (Drop-in and Immigration Advice) (25 hrs) - Nelida Montes de Oca
Education and Employability Coordinator (17 hrs) – Denise Parker
Resettlement Coordinator (35 hrs) – Souad Fadel
Resettlement Coordinator (35 hrs) – Harriet Watford (Until August 2022)
Administrator (21 hrs) - Trupti Desai
Administrative Assistant (19 hrs) - Nick Floyd
ESOL Volunteer Organiser (7 - 10 hrs) Jennifer Schoen (from June 2022)
Drop-in Coordinator (14 – 23 hrs) Valentina Todino (from July 2022)
Outreach Coordinator (14 – 35 hrs) Jury Arevalo (from December 2022)

Bankers

Royal Bank of Scotland
The Cooperative Bank
Charity Bank

Independent Examiner

Tim Lannin FCA
Francis Clark LLP
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

Refugee Support (Devon) Ltd

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

Year Ended 31 March 2023

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 25/10/ 2023

Name:

Position:

Date:

Jenny Longford
Jenny Longford
Chair of Trustees
25/10/2023

**Refugee Support (Devon) Ltd
Independent Examiner's Report
Year Ended 31 March 2023**

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 2023.

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.


Tim Lannin FCA
Francis Clark LLP
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

6 November 2023

Refugee Support (Devon) Ltd
Statement of Financial Activities
Year Ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total year ended 31 March 2023 £	Total year ended 31 March 2022 £
Income					
Donations and legacies	2	36,110	2,940	39,050	61,044
Investments	3	649	-	649	6
Other income	4	-	-	-	-
Charitable activities	5	37,250	184,482	221,732	144,218
Total Income		74,009	187,422	261,431	205,268
Expenditure					
Charitable activities	6,7	42,834	187,050	229,884	195,626
Total Expenditure		42,834	187,050	229,884	195,626
Net income/(expenditure)		31,175	372	31,547	9,642
Transfer between funds		(8,754)	8,754	-	-
Net movement in funds		22,421	9,126	31,547	9,642
Reconciliation of Funds:					
Total funds brought forward		132,413	45,988	178,401	168,759
Total Funds carried forward		154,834	55,114	209,948	178,401

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 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible fixed assets	11	6,918	7,083
Current assets			
Cash at bank and in hand		181,975	175,344
Debtors	12	<u>22,259</u>	<u>12,828</u>
Total Current Assets		204,234	188,172
Liabilities			
Creditors falling due within one year	13	(1,204)	(16,854)
Net current assets		203,030	171,318
Net assets		<u>209,948</u>	<u>178,401</u>
The funds of the Charity			
Restricted funds	15	55,114	45,988
Designated funds	15	20,000	20,000
Unrestricted funds	15	<u>134,834</u>	<u>112,413</u>
Total Charity Funds	14	<u>209,948</u>	<u>178,401</u>

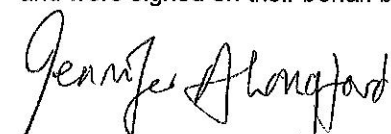
For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 25/10/ 2023 and were signed on their behalf by


Jenny Longford, Chair

Date 25/10/2023


Michelle Lambourne, Trustee

Date 25/10/2023

Charitable Company Number 07731995

Refugee Support (Devon) Ltd
Notes to Financial Statements
Year Ended 31 March 2023

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 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.

Refugee Support (Devon) Ltd
Notes to Financial Statements (continued)
Year Ended 31 March 2023

e) 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.

f) 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

g) 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.

h) 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

i) Taxation

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

j) 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

	2023	2022
	£	£
Donations	35,972	56,207
Gift Aid	3,078	4,837
	39,050	61,044

The income from donations and legacies was £39,050 (2022: £61,044) of which £36,110 (2022: £61,044) was unrestricted and £2,940 (2022: £nil) was restricted.

Refugee Support (Devon) Ltd
Notes to Financial Statements (continued)
Year Ended 31 March 2023

3. Investment Income

	2023	2022
	£	£
Bank interest	649	6
	<u>649</u>	<u>6</u>

All investment income is unrestricted.

4. Other Income

	2023	2022
	£	£
Other income	-	-
	<u>-</u>	<u>-</u>

Other income totalled £nil (2022: £nil) of which £nil (2022: £nil) was unrestricted and £nil (2022: £nil) was restricted.

5. Charitable Activities

	2023	2022
	£	£
Grants	221,732	144,218
	<u>221,732</u>	<u>144,218</u>

The income from charitable activities was £221,732 (2022: £144,218) of which £37,250 (2022: £18,000) was unrestricted and £184,482 (2022: £126,218) was restricted.

6. Charitable Activities

	2023	2022
	£	£
Drop In (running costs & drop in)	57,740	40,871
Women's Network (Women's activities)	1,026	12,290
Destitution	8,323	6,303
Events & Community Engagement	2,367	4,685
Education & Employability	38,206	24,739
Allotment	1,245	1,614
Refugee Resettlement (Was Syria Resettlement)	62,025	85,052
Immigration Advice Clinic	34,107	20,072
Initial Accommodation Hotels	24,845	-
	<u>229,884</u>	<u>195,626</u>

Included in charitable activities expenditure of £229,884 (2022: £195,626) is £42,834 (2022: £49,829) unrestricted expenditure and £187,050 (2022: £145,797) of restricted expenditure.

Refugee Support (Devon) Ltd
Notes to Financial Statements (continued)
Year Ended 31 March 2023

7. Analysis of Charitable Expenditure

	2023	2022
	£	£
Wages	164,422	153,132
Recruitment	-	930
Rent	15,547	7,028
Insurance	1,083	807
Office sundries	1,604	630
Telephone	1,058	1,253
Stationery (including newsletters)	149	233
Postage	39	49
Books/publications	210	-
Printing & photocopier	1,502	584
Miscellaneous	373	401
Depreciation of office equipment	2,685	1,057
ICT	11,898	6,436
Professional fees	1,960	1,025
Volunteer Expenses	1,083	1,331
Volunteer Training	20	272
Room Hire	1,667	2,394
Emergency Fund	6,653	3,865
Client Expenses	4,268	1,865
Family Start Up	1,529	2,573
Travel	255	618
Training	1,067	211
Interpreting costs	5,824	470
Events	1,119	4,389
Subscriptions/membership	549	473
Accountancy & Independent Examination	3,320	3,600
	229,884	195,626

8. Analysis of Staff Costs

	2023	2022
	£	£
Gross Salaries	134,739	126,178
National Insurance	26,896	24,234
Pension Costs	2,787	2,720
	164,422	153,132

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 (2022: £nil). Trustee expenses of £40 (2022: £nil) in respect to travel were reimbursed to a trustee and are included in travel costs above. No charity Trustee received payment for professional or other services supplied to the charity (2022: £nil).

The average number of employees during the year was 9 (2022: 7).

There were no other related party transactions during the year ended 31 March 2023.

The Key Management Personnel of the charity are considered to be the Trustees and the Manager.

The Key Management Personnel remuneration was £22,201 (2022: £27,306).

Refugee Support (Devon) Ltd
Notes to Financial Statements (continued)
Year Ended 31 March 2023

9. Net Income/(Expenditure) For The Year

	2023	2022
	£	£
This is stated after charging:		
Depreciation	2,685	1,057
Independent Examination	1,240	1,240
	<u>3,925</u>	<u>2,297</u>

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 Tangible Fixed assets

	Office Equipment £	Total £
Cost		
At 1st April 2022	18,769	18,769
Additions	<u>2,520</u>	<u>2,520</u>
At 31 March 2023	<u>21,289</u>	<u>21,289</u>
Depreciation		
At 1st April 2022	11,686	11,686
Charge for the year	<u>2,685</u>	<u>2,685</u>
At 31 March 2023	<u>14,371</u>	<u>14,371</u>
Net Book Value		
At 31 March 2023	6,918	6,918
At 31 March 2022	7,083	7,083

12. Debtors

	2023	2022
	£	£
Other debtors	15,889	8,714
Prepayments	<u>6,370</u>	<u>4,114</u>
	<u>22,259</u>	<u>12,828</u>

13. Creditors: Amounts falling due within one year:

	2023	2022
	£	£
Trade Creditors	4	1,072
Accruals	1,200	1,410
Deferred Income	<u>-</u>	<u>14,372</u>
	<u>1,204</u>	<u>16,854</u>

14. Reserves

	£
At 1 April 2022	178,401
Net income for the year	<u>31,547</u>
At 31 March 2023	<u>209,948</u>

Refugee Support (Devon) Ltd
Notes to Financial Statements (continued)
Year Ended 31 March 2023

15. Movement of Funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funds					
Devon County Council – Refugee Resettlement	44,520	41,679	(56,025)	-	30,174
Devon County Council – ARAP	-	6,000	(6,000)	-	-
Devon County Council – Initial Accommodation Hotels	-	10,450	(19,204)	8,754	-
Exeter City Council – Initial Accommodation Hotels	-	5,200	(5,200)	-	-
National Lottery Community Fund	1,468	34,585	(28,931)	-	7,122
29th May 1961 Charitable Trust	-	3,000	(1,000)	-	2,000
Access to Justice Foundation - Community Justice Fund	-	14,372	(14,372)	-	-
Access to Justice Foundation	-	42,196	(42,196)	-	-
Jamieson Bystock Trust	-	5,000	(1,407)	-	3,593
Leigh Trust	-	1,500	(1,500)	-	-
Marsh Charitable Trust	-	500	-	-	500
Rotary Club	-	2,500	(2,500)	-	-
Souter Charitable Trust	-	5,000	(5,000)	-	-
Steel Charitable Trust	-	10,000	(3,275)	-	6,725
Thomas Wall Charitable Trust	-	5,000	-	-	5,000
Voluntary Donations	-	440	(440)	-	-
	45,988	187,422	(187,050)	8,754	55,114
Unrestricted Funds					
Designated Funds					
Hilden Charitable Fund for Drop In Contingency Reserve	-	5,000	(5,000)	-	-
	20,000	-	-	-	20,000
General Funds					
Aequitas Search	750	-	(750)	-	-
Arm Trust	-	5,000	(5,000)	-	-
Lloyds Foundation	-	27,250	(2,250)	-	25,000
Paul Lunn-Rockliffe Trust	3,000	-	(3,000)	-	-
The Harkness Family Foundation	10,000	-	(10,000)	-	-
General	98,663	36,759	(16,834)	(8,754)	109,834
	132,413	74,009	(42,834)	(8,754)	154,834

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:

Devon County Council – Refugee Resettlement Scheme

Devon County Council – Afghan Bridging Hotel

Devon County Council – Initial Accommodation Hotels & Interpreting

Refugee Support (Devon) Ltd
Notes to Financial Statements (continued)
Year Ended 31 March 2023

16. Funds Analysis (Continued)

Exeter City Council – Initial Accommodation Hotel

29th May 1961 Charitable Trust – Education & Employability: RAMP

National Lottery Community Fund – Education & Employability

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

Jamieson Bystock Trust – Drop In

Leigh Trust – Immigration Advice

Marsh Charitable Trust – Education & Employability: RAMP

Rotary Club – Publicity materials and equipment

Souter Charitable Trust – Education & Employability

Steel Charitable Trust – Education & Employability: RAMP

Thomas Wall Charitable Trust – Education & Employability: RAMP

Unrestricted Funds

Included in Unrestricted Funds are grants from the following donors:

Arm Trust

Hilden Charitable Foundation

Lloyds Foundation

17. Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	6,918	6,918
Net current assets	55,114	147,916	203,030
	<u>55,114</u>	<u>154,834</u>	<u>209,948</u>

Analysis of Net Assets between Funds – prior year comparative

	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>

Refugee Support (Devon) Ltd
Notes to Financial Statements (continued)
Year Ended 31 March 2023

18. Comparative 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-Rockliffe 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