

The Railway Children

Report and financial statements

For Year Ended 31st May 2023



Railway Children is registered Charity No. 1058991 and a
Registered Private Company Limited by Guarantee No. 3265496



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Reference and Administrative Information

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Appointed 25th January 2023
Appointed 25th January 2023
Appointed 25th January 2023

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Terina Keene
Michael Holden
Judy Lister
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Introduction by Malcolm Brown, Chair

Welcome to our Annual Report for 2023.

The last year has been perhaps the most challenging of recent times. The real aftereffects of the pandemic have become increasingly prevalent in our daily operations and the current economic climate is having a direct impact on the charity and many of our supporters. The cost-of-living crisis, ongoing conflict in Ukraine and constant pressures on public spending are impacting so many of our supporters, funders and partners, and as the situation looks set to continue, we find ourselves in a prolonged period of consolidation.

Despite these challenges, our supporters have remained fiercely loyal to our work, and for that we are extremely grateful. After two successful years of our Rail Aid campaign, we were proud to welcome back our annual Railway

Ball which has become a bedrock of our fundraising and a celebration of the loyal relationships we hold across the rail industry. We remain indebted to our rail partners who work tirelessly to help raise critical funds and to keep vulnerable children safe across the UK.

During the period, our former CEO Terina Keene stepped down from her post after 21 years leading the organisation. With fifteen years of service, Rob Capener succeeded Terina, bringing continuity and stability to the charity. The transition from past to future has been very smooth and Rob has already made a positive impact.

During the financial year, we raised a total of £3.8m across the Railway Children group and for the first time in our history, our voluntary income surpassed £3m. This was strengthened further by funds of £800k raised in India and Tanzania, relieving the pressure to secure funds solely in the UK. This success has gone some way to offset the reduction in our income from the previous year when significant grants came to the end of their term. Whilst we seek to replenish those funds with new grant income, we have utilised our reserves to protect our core programme while also starting key new initiatives across our programme portfolio.

Following a strong performance during the pandemic, our fundraising from individuals continued to flourish, once again highlighting the incredible loyalty and commitment we have come to count on. Whilst income was up considerably in this area, this outstanding performance was not without difficulties. While we secured almost 1500 new donors during the year, we also saw a fall in our number of regular donors – a barometer of how the tough current economic climate is affecting charities across the country.

After a year of planning and consultation across the Railway Children group, 2022 saw the launch of our new five-year strategy – Together to Leave No Child Behind. Having spent many years refining our innovative and successful programmes and nurturing critical safeguarding relationships around transport hubs, we are determined to amplify the impact of our expertise by empowering others, creating maximum, sustainable change for generations of children to come. As the world commits to a decade of action towards achieving the United Nation’s Sustainable Development Goals, it is vital that no child is left behind.

Our project teams continue to provide myself and fellow trustees with a deep sense of pride and inspiration, as they consistently exceed all expectations in striving to reach and support some of society’s most marginalised and vulnerable children. The creativity and innovation in our programme delivery, along with the grit and determination of our teams to always be there for young people, provides a reminder of our values on a daily basis. Last year across the UK, India and Tanzania, we worked with 5,681 young people and we trained over 15,000 rail and transport staff to be part of a coordinated safeguarding response across their networks.

Whilst the scale of our challenge remains huge and our resources are limited, I have complete confidence that our dedicated teams can make a significant impact directly and indirectly on the lives of the children and young people who most need our support - now and for many years to come.

On behalf of the trustees and the charity, I thank our supporters for your continued loyalty and generosity which makes our work achievable.

Aims and Achievements

Aims

Railway Children was founded in 1996 and its objective is:

‘The relief of children and young persons under 25 years of age who are in conditions of need, hardship or distress, anywhere in the world and in particular those who are living on the streets’.

Since then, Railway Children’s work has benefitted thousands of children and young people living alone and at risk on the streets.

Our work aims to create and enable sustainable change in the lives of individual children, communities and in the wider policy and practice that affects all children living alone on the streets.

Public Benefit

The Trustees have considered the Charity Commission guidance on public benefit in deciding what activities the charity should undertake. This report is produced for the benefit of the public and contains an explanation of the significant activities undertaken during the year in order to carry out the charity's aims and also measure achievements against the objectives set by the Trustees.

Principal Activities

In achieving our aims, we work at three levels for long term change. We recognise that to create, enable and sustain change we need to balance activities, and therefore;

1. We aim to make early interventions in the lives of vulnerable children on the streets before they come to serious harm
2. We change the perceptions of local communities. We make children on the streets visible to their communities and aid understanding of how they came to be there and the support they need.; and
3. We use research, expertise and strong relationships with key individuals and departments to influence policy makers and leverage government support.

By working at all three levels, we ensure positive sustainable change, both in the lives of children currently surviving on the streets and those currently at home but living with neglect, violence and/or abuse where living on the streets may become their only survival option.

Achievements

The following outlines the wider strategy goals (2022-2027), alongside the objectives we set ourselves for this year and the progress we made.

- Goal 1 – Children will be safe, at home and in a nurturing environment

India:

We will protect 4500 children arriving at 8 railway stations and 1 bus station and restore 90% of the protected children through family reunification, adoption, kinship care, and as a last resort child-care institutes by May 2023

3727 children were protected at eight railway stations and one bus terminal including 3014 children reunified with their parents. Through the course of the year, and for a variety of reasons, we exited from four railway station projects which impacted our ability to achieve the target of 4500 children. We commenced new projects at Delhi Cantonment Railway Station and Anand Vihar Bus Terminal in Delhi, however a further two station projects at new locations were unable to commence due to lack of official permissions, which were withheld pending the launch of a major Government policy change.

This year there was a strong focus on quality assurance of programme and child safeguarding practices including undertaking a quality audit and improvement plan for all the projects alongside a systematic programme of training and capacity building for the project team. Considerable effort and emphasis was also placed on building strong relationships with key statutory stakeholders including local Child Welfare Committees, District Children Protection Units, Government Railway Police and the Department of Women and Child Development, Delhi. As a result, family reintegration efforts have strengthened, collaborative actions with Government stakeholders have increased and the instances of child safeguarding cases identified and responded have increased.

Tanzania:

We will support 1840 Children and Youth Living and Working on the streets in three cities. 300 CLWS will be reintegrated into safe and protective families. 930 contact children and siblings will be provided with school support

1789 children and youth were supported with various support services, of these 984 were Male and 805 were female. This is a much higher proportion of female beneficiaries than in previous years. We attribute this primarily to the child support desk established this year at a main bus stand in Mwanza to facilitate the early rescue of children dropping to the streets. A high number of girls were rescued through the child support desk, additionally we collaborated with Baylor Tanzania to identify adolescent girls at risk of HIV and enrolled them under the Youth Association intervention to provide life skills and income generating activities.

337 children were reintegrated into protective families, and 342 contact children and siblings were provided with school support. We under achieved on the school support which is offered on a case-by-case basis following an assessment of need. The need for this support was overestimated, resulting in an unrealistic target. Additionally, 72 caregivers of reunified children were trained in business skills and provided with small business grants.

UK:

600 young people will be provided with advice and information, and we will support 160 young people and families directly

This year, we provided 587 children, young people and families with advice, information, and guidance around safety on the rail network and have directly supported 165 young people and their families through a combination of welfare visits and longer-term direct support.

We have implemented a new assessment framework to help us think through the challenges children and young people may be facing and to capture their views, ensuring that they are involved in decisions that affect their lives.

Of the young people who we have supported longer-term, the most common indicators of risk we have seen this year are:

- 79% were experiencing poor mental health when they started to work with us, - 49% were at risk of experiencing a breakdown in the relationship with their parent or carer,
- 49% had a learning disability or difficulty,
- 47% were frequently missing when they were referred to us, and
- 47% were either not in education, had poor attendance or had been repeatedly excluded.

The most common priority areas of intervention to support young people with were:

- Safety, including online safety, personal safety, and safety on and around the railway.
- Mental health and/or emotional wellbeing
- Healthy relationships, whether that be within the family or amongst peers

Of the 43 young people whose cases closed during the year after a longer term intervention:

- 95% experienced improvement in, or maintained, their level of wellbeing.
- 92% reported feeling safer or saw no reduction in their safety.
- 94% experienced improved relationships, or saw no worsening in relationships with their family, carers, or other key adults in their network.
- 86% were assessed as better equipped, or as equipped, to deal with challenges they may face.

UK: We will develop our existing 4 projects so that 120 young people whose needs are best met by other services can be referred on promptly.

We have conducted 118 welfare visits this year with young people and their families and signposted or referred 62 of these young people onto appropriate services including Citizens Advice, ADHD Foundation, Growing Hope Brockley, Signal Family Support, The Mix, Childline, Young Minds, a local children's centre, and an asylum seeker support group.

UK: Our outreach work will be enhanced to ensure that 517 young people are contacted during outreach work with the British Transport Police (BTP)

Our outreach work is varied and can involve anything from working directly with BTP on operations up and down the rail network to providing rail safety talks to children in schools and we have reached 1,625 young people in total this year.

We supported BTP's County Lines taskforce in locations across the UK where our workers engage with children and young people immediately after they have come into contact with BTP and assess whether further support is required.

Working alongside BTP and Network Rail, we engaged 657 young people during Leeds Safety Week. Our teams have also promoted safeguarding awareness at multiple events in rail stations such as Manchester, London Waterloo, Hull, London Euston and Leeds with local statutory and third-sector organisations. We delivered awareness raising sessions to 10 and 11-year-olds in 'economically deprived areas' focusing on safety on the railway and mental wellbeing for children.

Goal 2 – Communities are able to identify and protect vulnerable children

India:

We will improve child engagement and family reunification process within two government childcare institutes (CCIs) by May 2023.

RCI launched an Action Research on family strengthening in March 2023 in the Villupuram district and completed the research in May 2023. Another action research on the same thematic areas has been launched at the national level.

Tanzania:

We will reach 15,000 people in Mwanza with awareness messages on the rights of children and youth living on the streets and build capacities of children and youth across three cities to empower them as confident, informed and effective advocates of their own rights.

We engaged with media outlets (newspapers, TV, Radio, blogs, and social media) to raise awareness on the plight of street connected children and call for community and government response in protecting children. A stakeholder committee was established of people working in and around the bus station, in part, to raise awareness around the bus stand and promote child safeguarding. This has resulted in 222 children being identified by the community and referred to our projects for support.

Additionally, children and youth platforms have continued to create space for children and young people, particularly in making government officials more aware of the challenges faced by street connected children and their responsibility for improving child-related services.

UK:

4,800 transport staff will be provided with a greater awareness and understanding of vulnerable children through our training programme, ensuring they know how to respond to young people in need and where to refer them

We have provided training to 11,614 staff from BTP and train operating companies (TOCs). This includes training 289 new BTP officers, highlighting the vulnerabilities that young people may face, how to engage with them, information on the current context in which young people are living, and how to challenge language which may create barriers to engaging with them.

We held consultations with rail staff to develop our Safeguarding Champions offer and evaluation of the training resulted in an average score of 9.4 out of 10. Following training, Safeguarding Champions are offered opportunities to share best practice across the industry and the chance to be involved in Safeguarding Action Groups (SAG) and wider station activity. We now have over 200 Safeguarding Champions active across the country.

Goal 3 - Public sector policies and budgets safeguard vulnerable and at risk children

India: we will protect an estimated 1000 children at risk through collaboration with the Railway protection Force, Government Railway Police, commercial railway staff, and government stakeholders of 30 major railway stations across Howrah Delhi mainline Railway route.

3892 railway officials have been trained in child protection. The training and campaigns have resulted in railway officials protecting 1419 children in running trains and at the railway station from June 2022 to May 2023.

A first-of-its-kind district-level multiple-stakeholder consultation on child protection was organised in Ghaziabad in collaboration with the District Child Protection Unit. A virtual campaign on child protection in trains was launched jointly by RCI and Indian Railway Ticket Checking Staff Organisation (IRTCSO), engaging more than 20,000 IRTCSO members across India.

Tanzania: we will engage with national government and three district councils in selected cities to advocate for allocation of substantial budgetary resource to ensure child protection laws and regulations are effectively enforced to realise children's rights, in particular the rights of vulnerable and at-risk children and youth

RCA facilitated a five-day training to Social Welfare Officers, Planning Officers, Health Secretaries and Council Directors on the new social welfare budgeting guidelines. The training has equipped the officials with knowledge on how to plan for the social welfare services including services targeting children living and working on the street.

Through the special CLWS taskforce where RCA is a member, we have advocated for every council to allocate budget to support street connected children.

UK: we will work in partnership with the British Transport Police (BTP) and industry bodies at a senior level to ensure that safeguarding continues to be included in the strategic vision for the rail industry. By working collaboratively, we will ensure that plans are in place to identify and respond to vulnerable people. This will specifically mean focussing on

- ensuring six train operators safeguarding policies are approved by the British Transport Police
- supporting two further operators to receive full Safeguarding on Rail Scheme (SRS) accreditation
- continuation of work with the Department for Transport via BTP's Designing Out Crime team in relation to the SRS
- engagement with the development of Great British Rail to ensure that safeguarding is integral to their strategy

We supported six train operating companies (Southwestern Railway (SWR), Northern, TransPennine Express (TPE), Cross Country Trains and East Midlands Railway (EMR) to achieve their full Safeguarding on Rail (SRS) accreditation.

Additionally, we have worked closely with TOCs this year delivering workshops at our first Safeguarding Champions Conference, developing a pilot 'mystery shopper' project involving young people and chairing station based Safeguarding Action Groups (SAG).

We continue to meet regularly with the BTP Designing Out Crime team, ensuring that we align our work with the continually evolving SRS assessment processes.

Fundraising

We will secure £4.5m in income across the Railway Children group, raising voluntary income by 12% to £3.3m and support the growth of in-country fundraising in India and Tanzania

Group income finished at £3.8m, with voluntary income for the UK finishing over £3.0m for the first time. In addition, almost £300,000 was raised in partnership with RCA and voluntary fundraising in India securing over £500,000 with exceptional growth in individual giving, in particular.

We will help to ensure the financial stability of the organisation by raising the volume of unrestricted income by securing 1,000 new cash donors to the charity and growing our regular giving supporters by 5% to over 2,300. We will secure £2.683m of unrestricted income, supported by our corporate partners including Rail Aid and The Railway Ball

We secured 1,497 new cash donors to the charity, growing our overall donor base. We recruited 127 new regular givers, but offset against a national cost of living crisis, we lost 172 supporters meaning for the first time that attrition did not balance recruitment. Group unrestricted income totalled £2.424m, an increase of 6% on the previous year.

We will support the organisation achieving its Theory of Change by securing over £1m in restricted gifts via Trusts and Foundations, institutional giving and in country funders.

We secured £1.294m in restricted gifts via these methods, assisting the growth in in-country funding as securing the core programme of the organisation.

Brand

- We will review our brand positioning in line with the new organisational strategy and develop a group led public affairs strategy that positions Railway Children to achieve our programme goals

We have undertaken key projects to develop and refresh our brand in line with the organisational strategy. We have worked to deliver a messaging framework that will unite people behind our new organisational mission and can be applied to all elements of marketing and communications activity. The project included a Positioning Statement and Messaging toolkit that will ensure consistency of messaging within all of our communications, aligned to the organisational mission, vision and strategy.

We have recruited an Advocacy Content Manager who will join us in July 2023. This role will develop an advocacy content strategy to amplify our voice through advocacy and influencing communications.

We have developed the visual identity of our brand to keep the brand and our assets fresh, positioning us as a modern, forward-thinking NGO, in line with the new strategy. This has included the development of a new logo and strapline:



We will work with our programme teams to distil their strategic intentions into clear themes as we build a 12-month tactical communications plans that supports our advocacy activities and informs a deeper public affairs strategy

Mission Story documents have been developed for the Railway Children Group as well as for each of the three territories. These documents have been designed to clearly communicate strategies and theories of change into external facing documents that will engage and unite the public. Subsequent messaging from these documents has begun to be implemented into organisation-wide communications.

We have launched our UK “At Risk, Right Here Right Now” safeguarding campaign across a variety of communications channels.

As digital technology advances and the online needs of our affiliate partners increase, we will develop a digital strategy that enables us to maximise new technological opportunities, integrate our digital channels and provide consistent brand representation and user experiences across our affiliate sites

We have undertaken an extensive review of our digital activities, focussing on social media and email communications as well as our website. This has enabled us to identify our strengths, weaknesses and opportunities for our digital communications. We have begun to review our digital communications to engage followers through a cause and involve them in an action, as opposed to only asking them to donate to a fundraising ask.

As part of our Content Project, we have reviewed our website content and developed new pages that align with the new organisational strategy and Mission Stories, allowing users to engage with and support the cause beyond fundraising.

The majority of our social media and email communications activity now include digital assets, a major shift from static imagery. This has required time and financial investment but has successfully led to increased digital engagement.

Partners & Projects - Tanzania

Dar project, Dar es Salaam, Tanzania (RCA Direct)

Railway Children Africa's direct delivery project focuses on street work and family reintegration. Youths based on the street are supported to form 'associations' and develop life skills, including vocational and business skills to ensure improved opportunities and income generation. (Total support 2022-23 £110,096,)

Kivuko, Mwanza, Tanzania (RCA Direct)

Railway Children Africa's direct delivery project focuses on street work and family reintegration. Youths based on the street are supported to form 'associations' and develop life skills, including vocational and business skills to ensure improved opportunities and income generation. (Total support 2022-23 £298,972 - Unrestricted designated funds 2023-24 £100k)

Kisedet, Dodoma, Tanzania

Providing care and protection for children and youth on the streets in Dodoma, reuniting children with families and enabling youths to become productive members of the community. (Total support 2022-23 £38,327)

Partners & Projects - India

Narayani Seva Sansthan, Bihar

Outreach at Dharbhanga station and provision of a shelter for rehabilitation of children alongside a programme of family reunification and reintegration, including a school enrolment campaign
(Total support 2022-23 £9,443)

The Hope House, Tamil Nadu

Outreach at Katpadi station and shelter for rehabilitation of children alongside a family reunification and reintegration programme (Total support 2022-23 £3,526)

Terre Des Hommes, Tamil Nadu

Outreach at Salem station and shelter for rehabilitation of children alongside a family reunification and reintegration programme
(Total support 2022-23 £40,230)

Delhi (RCI Direct project)

Outreach programme at Delhi Cantonment and Sarai Rohilla stations alongside a rehabilitation and family reunification programme
(Total support 2022-23 £60,324)

Ghaziabad (RCI Direct project)

Outreach programme at Ghaziabad station alongside a community, rehabilitation and family reunification programme
(Total support 2022-23 £40,278 – Unrestricted designated funds 2023-24 £34k)

Anand Vihar

Outreach work at Anand Vihar bus terminal in Delhi
(Total support 2022-23 £11,339 – Unrestricted Designated reserve 2023-24 £30k)

Humara Bachpan Trust, Bhubaneswar

Outreach at station and shelter for rehabilitation of children alongside a family reunification and reintegration programme (Total support 2022-23 £19,785)

Salam Balak Trust, Ghaziabad

Outreach at station and shelter for rehabilitation of children alongside a family reunification and reintegration programme
(Total support 2022-23 £39,921)

SEVAI, Tiruchirappalli

Outreach at Salem station and shelter for rehabilitation of children alongside a family reunification and reintegration programme
(Total support 2022-23 £26,833)

Yuva Urban Initiatives, Mumbai

Outreach at Dadar station and shelter for rehabilitation of children alongside a family reunification and reintegration programme
(Total support 2022-23 £6,848)

UK Projects

Railway Children delivers direct support to children referred to us by the British Transport Police, with services running in Birmingham, Leeds, London and Manchester during the last year. Our services include Information and

guidance alongside intensive one-to-one and family support where children are referred with complex needs and vulnerabilities. In addition, we provide safeguarding training and awareness across the industry to protect and safeguard vulnerable children.

This incorporates our Safeguarding on Transport awareness training and having Railway Children project workers based within the station community to assess the needs of children referred from the British Transport Police and provide ongoing one-to-one support, family work or mentoring as appropriate. (Total support 2022-23 £403,181- Designated unrestricted funds 2023-24 £33k (Manchester), £64k (London), £53k (Leeds))

Objectives for 2023-24

In 2022 we launched our new five-year strategy that aims to leave no child behind, wherever we work.

Our new strategy will launch as the world commits to a decade of action towards achieving the United Nations Sustainable Development Goals. A key principle of the Goals is to leave no-one behind and we believe this gives us an opportunity to put the children we work with on the global agenda.

To achieve this aim, we will be strengthening:

1. Programmes and services, before, during after a child has survived on the streets, to ensure children are safe, at home and in a nurturing environment
2. Community responses, to enable local people to identify and protect vulnerable children
3. Child protection systems and policies, to ensure public sector policies and budgets safeguard vulnerable and at-risk children
4. Investment in evidence, to demonstrate need and proven models of achieving impact

The objectives for 2023/24 represent the milestones we intend to achieve in year two of our new 5-year strategy.

Goal 1 – Children will be safe, at home and in a nurturing environment

India: 2000 unaccompanied children at risk across 6 transport terminals are sustainably reintegrated with family-based care by May 2024.

Tanzania: we will support 2,200 Children and Youth Living and Working on the streets and siblings. 250 CLWS will be reintegrated into safe and protective families.

UK: we will provide interventions for 255 young people through welfare visits and full programmes of support prioritising needs such as healthy relationships, mental health and safety planning.

Goal 2 – Communities are able to identify and protect vulnerable children

India: Quality of life of 1500 children within 10 high risk slum communities improves.

Tanzania: two child support desks at main bus stands in Mwanza and Dar es salaam will support the identification and protection of 400 children.

UK: 6,000 transport staff will be provided with a greater awareness and understanding of vulnerable children through our training programmes, ensuring they know how to respond to young people in need and where to refer them.

Goal 3 Public sector policies and budgets safeguard vulnerable and at-risk children

India: 5000 children are protected by the trained and sensitised railway and district child protection officials across the Delhi Howrah railway network by May 2024.

Tanzania: we will engage with national government and three district councils in selected cities to ensure child protection laws, regulations and practices are effectively enforced to realise children's rights, in particular the rights of vulnerable and at-risk children and youth.

UK: we will work in partnership with the British Transport Police (BTP) and industry bodies to ensure that safeguarding continues to be included in the strategic vision for the rail industry.

Fundraising

- We will secure over £4.5m in income across the Railway Children group, raising voluntary income to £3.7m and support the growth of in-country fundraising in India and Tanzania, securing over £500,000 in-country between the two affiliates.
- We will engage with a new supporter audience through a campaigning and advocacy approach and investing in supporter recruitment, increasing our regular giving income by 5% and our public fundraising securing over £1m in unrestricted income and support our core programme.
- We will expand our programme delivery by being successful with one institutional partner through our work with USAID and expand our restricted income with two new multi-year six figure funders.

Brand

- We will refresh the design and content of the entire Railway Children website to provide an improved user experience, whilst ensuring that our brand, mission and vision are clearly represented to all users and aligned to organisational strategy.
- We will deliver an advocacy strategy, focussing on editorial and digital content communications that will amplify our voice and those of vulnerable street-connected children, enabling us to attract new audiences and convert them to action.
- We will employ a digital-first approach to build a strong online profile as pioneers and thought leaders for street connected children.
- We will work with UK Train Operating Companies and the wider rail community to raise awareness and understanding of safeguarding through our campaigning and advocacy communications.

Fundraising Statement

Railway Children carries out a variety of fundraising activities, approaching individuals and companies for support and sponsorship as well as Trusts and Foundations. We occasionally employ a professional fundraising agency to undertake telephone and face-to-face fundraising activity on our behalf. Our policies and approach to fundraising are as follows.

- We are registered with the Fundraising Regulator and comply with the Codes of Fundraising Practice. We are regularly updated with changes in practice and enforce change where necessary
- We adhere to our policy set up to protect vulnerable people, ensuring that the policy is enforced throughout all fundraising activities and with all parties
- Before the appointment of a third-party fundraising supplier, we make checks with other charity clients including financial checks and ensure that their practices meet our ethical criteria. Once appointed strict stewardship of the relationship is applied through daily discussions on any issues and regularly listening to calls
- We reviewed our data protection policy and procedures in preparation for the General Data Protection Regulation (GDPR) and the fundraising code of practice and regularly monitor the implementation of this throughout the organisation
- We give our supporters clear opportunities to opt out of any further contact as part of every approach
- Our supporter promises and privacy policy is clearly displayed on our website and regularly communicated to our supporters
- We do not share or sell data with any other organisations

Supporters and our beneficiaries are at the heart of what we do. We strive to achieve high standards in our fundraising and communication with supporters. We stand by the principles set out in our supporter promise.

Financial Results

The charity's income for the year ended 31st May 2023 was £3.86m (FY21-22 £4.09m) with £2.49m of unrestricted income (FY21-22 £2.28m) and restricted income of £1.36m (FY21-22 £1.81m).

Income from donations and legacies was £2.20m (FY21-22 £2.11m) with legacies in particular improving to £0.21m compared to £0.06m in the FY21-22. Income from individual giving via the UK totalled £0.70m (FY21-22 £0.75m) with £0.35m of this being from regular giving (FY21-22 £0.37m). The other 50% of this income came from appeals and major gifts and totalled £0.35m (FY21-22 £0.38m). Donations from corporate partners totalled £0.93m (FY21-22 £1.10m) including income from the annual Railway Ball and associated Rail Aid fundraising. Within the donations and legacies figure was income raised via Railway Children India's individual giving programme which raised £0.31m (FY21-22 £0.15m).

Income from charitable activities, essentially funds raised from grants and foundations, totalled £1.01m (FY21-22 £1.42m) and is apportioned across the activities being carried out. So this is shown on the Statement of Financial Activities on page X as divided between outreach, shelter, reintegration and influencing work. These funds were raised through Railway Children UK (£0.68m FY21-22 £0.86m), Railway Children Africa (£0.28m FY21-22 £0.19m) and Railway Children India (£0.05m FY21-22 £0.37m).

Other trading activities raised £0.63m (FY21-22 £0.56m) and these consisted of fundraising events run by Railway Children UK and sale of Xmas cards.

Total income raised via the UK was £3.20m with the Railway Children Africa grant fundraising of £0.28m also being largely supported from the UK. The cost of the UK fundraising team including support costs was £0.87m (FY21-22 £0.94m). For every £ spent on fundraising in the UK the income generated was £3.68 (FY21-22 £3.18). The return on investment for the embryonic Railway Children India fundraising programme was income of £0.37m and fundraising costs of £0.28m, a ratio of £1.32 raised per £ spent which should improve with retained donors increasing in the future.

Total charitable expenditure for the year was £3.10m (FY21-22 £3.46m) split between India £0.79m (FY21-22 £1.41m), Tanzania £1.46m (£1.66m) and the UK £0.85m (FY21-22 £0.39m). The project work delivered directly by Railway Children increased to £0.92m (FY21-22 £0.83m) whilst grants to partner organisations reduced to £0.18m (FY21-22 £0.57m). Total staff costs for the group (see notes 6 and 7) were £2.68m (FY21-22 £2.42m) with the key management personnel expenditure being £0.53m (FY21-22 £0.49m).

Total unrestricted reserve for the group was £0.69m (FY21-22 £0.96m) with restricted funds at £0.93m (FY21-22 £1.04m) with the majority of these being for UK and India work.

Structure, Governance and Management

Railway Children is a charitable company limited by guarantee 3265496, Registered Charity No. 1058991, incorporated on 18th October 1996 and registered as a charity on 5th November 1996.

The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees, who form the Board of Trustees, are elected at the Annual General Meeting to serve a period of three years, with one third of their number retiring at each AGM.

The Memorandum and Articles of Railway Children express its objects as 'the relief of children and young persons under 25 years of age who are in conditions of need, hardship or distress, anywhere in the world and in particular those who are living on the streets'.

Railway Children Trading Limited is a wholly owned subsidiary company (number 6533182) limited by shares. The company is registered for VAT and is used by Railway Children to conduct its trading activities. All profits are gift aided to the parent charity.

Railway Children Africa (RCA) is registered in Tanzania as an NGO, with NGO compliance (1563) under the Non-Governmental Organisations Act. The board consists of Railway Children representatives and Tanzanian nationals. The company manages our operations in Tanzania. The results for this company are consolidated into the accounts.

Railway Children India (RCI) is a Section 8 company registered in India that commenced operations in FY2015-16.

RCA and RCI operate as independent organisations governed by their own boards. These boards have been granted use of the Railway Children mark under licence in return for operating in accordance with group policies and quality standards in so far as is legally permissible in their jurisdiction. The results of RCA and RCI are consolidated into the group in view of the choice of these organisations to work to the current group strategy using group systems.

The governance of the charity has been reviewed in the context of the Charity Commission's Governance Code which has resulted in a strengthening of the quality standards the group uses to ensure integrity and inclusivity in the charity's operations.

Vision and Beliefs

As an organisation, Railway Children recognises that the environment in which we operate in is one of uncertainty and constant change. The resources we rely on in order to meet our charitable aims are both competitive and subject to ever-changing trends, whilst our beneficiary environment is one that varies frequently. In response to this we construct our organisation so we can be as flexible and as innovative as possible. We nurture a culture that is both informal, inclusive and open without compromising on accountability or professionalism. This culture reflects a commitment to making a lasting change in the lives of children at risk on the streets and is informed by our stated values which work together to underpin all that we do:

'Our vision is a world where no child ever has to live on the streets'

Values

THESE SIX VALUES GUIDE OUR WORK

NEVER GIVE UP - Face challenges head on

HAVE COURAGE - Push boundaries. Think Big

EARN TRUST - Be Honest. Always act with Integrity

SHOW COMPASSION - Respect and Dignity for all

NURTURE TALENT - Encourage growth. Enable others

Governance - Trustee Responsibilities

As a charity accountable to all our donors, our resources must be carefully managed, and our legal responsibilities met.

Since its incorporation, the Railway Children Trustees have been the organisation's governing body. Trustees hold ultimate legal responsibility for the charity and collectively ensure delivery of our objectives, set our strategic direction and uphold our values as an organisation.

The key responsibilities of the Trustees are:

- Development and annual review of the charity's performance from definition of concepts to approval of the strategic direction

- Setting objectives for the development and review of our strategic plan, including approval on annual budgets and plans
- Approval of the Annual Report and Audited Accounts
- Identification and management of risks
- Appointment of Sub-Committees and delegation of powers
- Appointment, terms and conditions and delegation of powers to the Group Chief Executive
- Monitoring compliance with both company and charity law
- The stewardship of assets

Railway Children as a group operates under the guidance of a Board of Trustees. The implementation of the Trustees' plans and policies, and the responsibility for performance is vested in the Group Chief Executive.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total amount of such guarantees on 31 May 2023 was £XXX (2022 - £270). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Recruitment and Appointment of Trustees

Under the requirements of the Articles of Association, all members of the charity are permitted to stand for election as Trustees at the Annual General Meeting. The Trustee body has the necessary powers to appoint a new Trustee at any time. Any such appointed Trustee can hold office until the next Annual General Meeting, when they can stand for election.

One third of all, being the longest standing Trustees, retires in rotation and is eligible for re-appointment at the Annual General Meeting. The minimum number of Trustees is set at three and currently there are thirteen. There is no set maximum number.

Trustee Induction and Training

Members of the charity who are considering standing as a Trustee are invited to attend Trustee meetings, to allow them to get to know the charity and the roles and responsibilities of a charity Trustee. Additionally, new Trustees are encouraged to attend an induction meeting, led by the Chairman and the Group Chief Executive. The meeting covers the following aspects:

- Background to and history of the charity and the context in which it operates.
- The principal responsibilities of a charity trustee.
- A summary of the charity's governing documents.
- The charity's current financial position and forecasts.
- The strategic plan and current progress against objectives.

A Trustee handbook exists to assist both new and existing Trustees in the discharge of their responsibilities. The handbook, which was updated in April 2022, includes governance and operational policies, the Memorandum and Articles, role descriptions of officers and current delegations. Trustees are encouraged to keep themselves up to date through appropriate training.

Remuneration Policy

Railway Children commits to recruiting and paying all our staff up to the median rate, determined by an independently benchmarked scale that is reviewed every three years.

In the UK, we use the Charity data cut of the Croner Salary Search on-line survey. In the UK we benchmark our salaries which ensures salaries are fair and competitive. The data is cut in the following categories, International Development, job ranking, job role, size of charity (Annual income), size of charity (Number of employees).

The salaries of the Group CEO and UK Director positions must be approved by the People and Culture Committee (PCC).

Risks

The Trustees and senior staff have produced a five-year strategy (2023-2027) setting out the major opportunities available to the charity and the risks to which it is exposed. All risks are reviewed and updated quarterly by the Finance and Audit Committee and the Board of Trustees. As part of this process, the Trustees have developed a Risk Management Policy, which comprises:

- A quarterly review of the risks the charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise

Key risks for 2022-23	Mitigations
Securing ongoing funding	Continued investment in fundraising and diversifying income streams. In year budget changes if required.
Delivering services safely in areas impacted by coronavirus	Taking best practice risk management and applying to local environments.
Recruitment and retention of suitable staff	Ensuring that salaries are benchmarked, there is emphasis on good staff supervision and financial planning gives confidence to key staff as regards retention.
Safeguarding	Safeguarding teams continue to respond to instances in line with policies and also build implementing partner capacity

Reserves

The Board of Trustees reviews the charity's reserves policy annually. The basis of Railway Children's reserve policy is:

- To protect the continuity of our work, including specified liabilities and partner commitments
- To provide capacity to invest in innovative programme activities that may initially be difficult to fund

To achieve the above, a minimum reserve is defined as being three months of our core unrestricted expenditure. Our target reserve is based upon the level required to enable the following year's programme to be funded and close at the budget reserve level.

The reserve levels for FY2022-23 were a minimum reserve level of £0.6m with a target reserve to fund the FY2023-24 planned programme of £1.7m. The unrestricted reserve closed at £0.66m which has resulted in programme plans being put on hold pending improving restricted income. The cashflow projections anticipate staying above the revised minimum reserve of £0.4m and attaining £0.8m at the close of the new financial year in May 2025.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also directors of Railway Children 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 the group and the incoming resources and application of resources, including the income and expenditure, of the charitable company / group 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 SORP;
- Make judgments and accounting 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 the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITORS

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- The Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

The report of the Trustees has been prepared in accordance with the special provisions applicable to companies' subject to the small companies' regime.

Malcolm Brown
Chairman of the Board

Date: 12 October 2023



Opinion

We have audited the financial statements of The Railway Children (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 May 2023 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 May 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Railway Children's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to

be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of

instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard FCA (Senior statutory auditor) Date:

26 January 2024 for and on behalf of Sayer Vincent LLP,

Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

RAILWAY CHILDREN

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income & Expenditure Account) for the year ended 31 May 2023

		Unrestricted	Restricted	Total	20232022 Total
		£	£	£	£
Donations and Legacies	3	1,790,772	413,646	2,204,418	2,105,575
Charitable Activities					
Outreach		16,522	240,129	256,651	337,877
Shelter		15,406	223,916	239,322	332,986
Reintegration		30,181	438,645	468,826	640,894
Influencing		2,634	38,280	40,914	110,857

Other trading activities and events		633,957	98	634,055	556,694
Investments		5,026	9,326	14,352	8,072
Income from:					
		2,494,498	1,364,040	3,858,538	4,092,955
Total Income		668,843	264,207	933,050	807,893
Expenditure on:		199,457	-	199,457	168,670
Fundraising					
Other trading activities and events		527,814	288,552	816,366	658,515
Charitable Activities		51,904	71,379	123,283	311,303
Outreach		806,428	537,708	1,344,136	1,541,024
Shelter		526,886	291,695	818,581	948,707
Reintegration Influencing					
Total Expenditure	4	2,781,332	1,453,541	4,234,873	4,436,112
Net Income / (Expenditure)		(286,834)	(89,501)	(376,335)	(343,157)
Transfer between funds		-	-	-	-
Reconciliation of Funds					
Total funds brought forward	22	963,619	1,045,396	2,009,015	2,352,172
Total funds carried forward		676,785	955,895	1,632,680	2,009,015
All of the above results are derived from continuing activities.					

All recognised gains and losses are included in the Statement of Financial Activities.

Accordingly no statement of total recognised gains and losses are given.


All restricted funds received and expended relate to income funds.

RAILWAY CHILDREN
CONSOLIDATED AND PARENT BALANCE SHEET
As at 31 May 2023

	Notes	Group 2023 £	2022 £	Charity 2023 £	2022 £
Fixed Assets					
Tangible Assets	10	11,023	326	-	519
Investment	11	20,776	20,776	20,876	20,876
Current Assets					
Debtors & Prepayments	17	171,523	118,002	342,166	732,543
Cash at Bank & in Hand		1,740,830	2,127,964	1,270,792	1,141,973
		1,912,353	2,245,966	1,612,958	1,874,516
Current Liabilities					
Amounts Falling Due within One Year	18	(311,472)	(258,053)	(189,497)	(197,408)
Net Current Assets					
		1,600,881	1,987,913	1,423,461	1,677,108
Net Assets					
	19	1,632,680	2,009,015	1,444,337	1,698,503
Funds					
Unrestricted Income Funds					
General Funds		261,210	166,619	410,913	247,356
Designated Funds		415,575	797,000	415,575	797,000
Restricted Income Funds					
Restricted Income Funds		964,100	1,056,348	626,054	665,099
Restricted Income Funds in Deficit		(8,205)	(10,952)	(8,205)	(10,952)
Total Funds					
	19	1,632,680	2,009,015	1,444,337	1,698,503

The financial statement of Railway Children, registered number 03265496, were approved by the Board of Trustees on 12th October 2023 and signed on its behalf by

Malcolm Brown



Chairman of the Board

Helena Vega Lozano



Honorary Treasurer

RAILWAY CHILDREN
CONSOLIDATED STATEMENT OF CASH FLOWS
for the year ended 31 May 2023

		2023		2022	
	Note	£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities			(416,402)		146,177
Cash flows from investing activities:					
Purchase of fixed assets	10	(17,312)		-	
Dividends and interest from investments		14,352		18,282	
Purchase of investments		-		-	
Net cash provided by / (used in) investing activities			<u>(2,960)</u>		<u>18,282</u>
Change in cash and cash equivalents in the year			(419,362)		164,459
Cash and cash equivalents at the beginning of the year			2,127,964		1,919,179
Change in cash and cash equivalents due to exchange rate movements			32,228		44,326
Cash and cash equivalents at the end of the year			<u>1,740,830</u>		<u>2,127,964</u>
Reconciliation of net income / (expenditure) to net cash flow from operating activities					
			2023		2022
			£		£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)			(376,335)		(343,157)
Depreciation charges			6,615		2,129
Exchange (Gains)/Losses			(32,228)		(44,326)
(Increase)/decrease in short term deposits					400,000
(Increase)/decrease in debtors			(53,521)		110,108
Increase/(decrease) in creditors			53,419		29,495
Dividends and interest from investments			(14,352)		(8,072)
Net cash provided by / (used in) operating activities			<u>(416,402)</u>		<u>146,177</u>

Analysis of cash and cash equivalents

	At 1 June 2022	Cash flows	Other	At 31 May 2023
	£	£	£	£
Cash at bank and in hand	2,127,964	(419,362)	32,228	1,740,830
Total cash and cash equivalents	2,127,964	(419,362)	32,228	1,740,830

1 ACCOUNTING POLICIES

The financial statements are prepared under the historic cost convention. 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (August 2014) and the Companies Act 2006.

As explained in the Trustees' Report, after making enquiries, the trustees have a reasonable expectation and no material uncertainties that Railway Children has adequate financial resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. The transition date was 1 June 2014. No transitional adjustments were required.

Basis of Consolidation

The Group financial statements consolidate the financial statements of Railway Children and its wholly owned subsidiary undertakings drawn up to 31st May each year. The results of the charitable company and its wholly owned subsidiaries Railway Children Trading Limited, Railway Children Africa Limited and the overseas entity over which the charity has control through membership, Railway Children India, are consolidated on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

Incoming Resources

All income is recognised in the statement of financial activities when the conditions for receipt have been met, it is probable that the income will be received and that the amount can be measured reliably. Where a claim for Income Tax has or will be made, such income is grossed up for tax recoverable. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. The following accounting policies are applied to income:

Gifts in Kind and donated goods & facilities

Assets given for use by the charity are recognised as incoming resources at their estimated market value when receivable. If they form part of the fixed assets at the year-end, they are included in the balance sheet at the value at which the gift was included in incoming resources. Donated facilities are included at their estimated value and the corresponding expenditure included under the appropriate heading. All estimates of value of gifts are estimated as the value to the charity of the service or facility received; being the price the charity estimates it would pay in the open market for a service or facility of equivalent utility to the charity.

Donations

Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in other expenditure.

Legacies

For legacies that can be estimated, and receipt is reasonably assured, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants received

Grants are recognised when the conditions of entitlement are met.

Charitable expenditure

Charitable expenditure includes expenditure directly related to the objects of the charity and comprises grants payable, accounted for when the trustees have approved such grant and instruction is given to the charity's bankers. In addition, costs incurred in transmitting project grants to those projects, and the cost of visits by trustees and staff to assess, monitor and develop the work of these projects is accounted for on an accruals basis. Salary costs for co-coordinators in India, Programme Development Manager, National Policy and Strategy Officer, National Research & Strategy Manager and a proportion of the CEO salary are included as this work is concerned with the development of the management of and enhancement of capacity of the projects supported are also accounted for on an accruals basis.

Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Allocation of operating costs

The charity's operating costs are accounted for on an accruals basis and are allocated between costs of generating funds, charitable expenditure and governance. Wherever possible the costs are positively identified and specific to the activity, in other cases such as office provision and some staff costs a percentage allocation of total cost is made based upon an estimate of staff time attributable to each activity. The allocations for the year were:

<u>Percentages</u>	<u>UK Support staff</u>				
	CEO	Marketing & Comms	Finance & Admin	Other costs	Depreciation
<u>Charitable</u>	<u>58%</u>	<u>60%</u>	<u>55%</u>	<u>40%</u>	<u>44%</u>
<u>CORF</u>	<u>25%</u>	<u>40%</u>	<u>31%</u>	<u>58%</u>	<u>50%</u>
<u>Governance</u>	<u>17%</u>		<u>14%</u>	<u>2%</u>	<u>6%</u>
	100%	100%	100%	100%	100%

Tangible fixed assets

The fixed assets are limited to equipment, furniture and fittings and are capitalised where the purchase cost exceeds £1,000. Depreciation is provided on these assets in equal annual instalments over the estimated lives of the assets as follows:

Office Equipment	- 4 years Display
Equipment	- 4 years Furniture & fixtures
	- 5 years Fund Structures

Unrestricted funds are where funds have been received without any conditions from donors. Some unrestricted funds have subsequently been set aside by Railway Children as designated funds where they have been earmarked to fund a specific partner from unrestricted funds.

Where funds have been received from donors for particular purposes these are represented as restricted funds. Transfers are made between restricted funds to represent changes agreed with the donor of the funds.

Foreign Currency

Transactions in foreign currencies are converted at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are converted at the rate of exchange prevailing at the balance sheet date. Exchange rate differences are taken into account in arriving at net incoming resources for the year.

Investments

In the charity balance sheet, investments in the subsidiary are shown at cost less provision for impairments.

Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

Investments in subsidiaries

Investments in subsidiaries are at cost. Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Detailed comparatives for the statement of financial activities

	Note	Unrestricted £	Restricted £	2022 Total £
Donations and Legacies	3	1,698,272	407,303	2,105,575

Charitable Activities		25,142	1,397,472	1,422,614
Other trading activities		555,495	1,199	556,694
Investments		301	7,771	8,072
Income from:				
Total Income		2,279,210	1,813,745	4,092,955
Expenditure on:				
Fundraising		938,161	38,402	976,563
Charitable Activities		1,783,304	1,676,245	3,459,549
Total Expenditure	4	2,721,465	1,714,647	4,436,112
Net Income / (Expenditure)		(442,255)	99,098	(343,157)
Transfer between funds		(442,255)	99,098	(343,157)
Reconciliation of Funds				
Total funds brought forward19		(23,193)	23,193	
Total funds carried forward		1,429,067	923,105	2,352,172

3a Income from donations and legacies

		963,619	1,045,396	2,009,015
			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Individual Donations:				
General	682,875	341,005	1,023,880	891,056
Legacies	206,345	-	206,345	64,641
Corporate Donations	863,867	70,380	934,247	1,100,231
Donated services	37,685	2,261	39,946	49,647
	1,790,772	413,646	2,204,418	2,105,575

3b Comparative Income from donations and legacies

	Unrestricted	Restricted	2022 Total
	£	£	£
Individual Donations:			
General	667,272	223,784	891,056
Legacies	64,641	-	64,641
Corporate Donations	919,712	180,519	1,100,231
Donated services	46,647	3,000	49,647
	1,698,272	407,303	2,105,575

4a Analysis of Expenditure

	Charitable activities	Cost of raising funds (1)	Governance	Support costs	2023 Total	2022 Total
	£	£	£	£	£	£
Grants payable (see note 5a)	184,879	-	-	-	184,879	567,806
UK Staff	792,084	261,973	1	817,941	1,871,999	1,709,173
Overseas Staff	770,628	38,137	-	-	808,765	707,964
Office & Supplies	183,793	5,770	-	45,483	235,046	251,699
Depreciation	6,096	-	-	518	6,614	2,129
Gifts in Kind	12,468	25,218	-	-	37,686	46,648
Services	158,715	483,695	-	13,996,75,705	732,111	861,268
Travel & Accommodation	265,785	14,162	-	317,13,105	293,369	319,703
Other	64,402	-	-	--	64,402	(30,278)
Sub total	2,438,850	828,955	14,314	952,752	4,234,871	4,436,112
Support costs	627,950	297,275	27,529	(952,754)	-	-
Governance costs	35,566	6,277	(41,843)			
Total expenditure 2023	3,102,366	1,132,507	-	(2)	4,234,871	4,436,112
Total expenditure 2022	3,273,199	1,162,913	-	-	4,436,112	

(1) Includes fundraising together with trading and events costs.

4b Comparative Analysis of Expenditure

	Charitable activities	Cost of raising funds	Governance	Support costs	2022 Total
	£	£	£	£	£
Grants payable (see note 6)	567,806	-	-	-	567,806
UK Staff	602,123	196,406	28,431	882,213	1,709,173
Overseas Staff	682,134	25,830	-	-	707,964
Office & Supplies	186,388	8,266	-	57,045	251,699
Services	392,235	371,747	12,593	84,693	861,268
Travel & Accommodation	294,507	19,914	247	5,035	319,703
Other	(30,278)	-	-	-	(30,278)
Depreciation	1,355	-	-	774	2,129
Gifts in Kind	7,074	39,574	-	-	46,648

Sub total	2,703,344	661,737	41,271	1,029,760	4,436,112
Support costs	699,863	300,734	29,163	(1,029,760)	-
Governance costs	56,342	14,092	(70,434)		
Total expenditure 2022	3,459,549	976,563	-	-	4,436,112

5a Analysis of Charitable Expenditure by Activity

Grants	Outreach 2023 £	Shelter 2023 £	Reintegration 2023 £	Influencing 2023 £	Total 2023 £	Total 2022 £
India	37,410	34,875	68,329	5,972	146,586	398,480
Tanzania	17,023	4,258	12,764	4,248	38,293	169,326
Grants sub total	54,433	39,133	81,093	10,220	184,879	567,806
UK Staff	119,784	10,444	394,665	267,191	792,084	602,123
Overseas Staff	272,469	29,401	317,131	151,627	770,628	682,134
Office & Supplies	55,142	9,525	62,446	56,680	183,793	186,388
Services	40,543	2,388	55,489	60,295	158,715	392,235
Travel & Accommodation	75,269	4,329	112,763	73,424	265,785	294,507
Other	18,551	(1,001)	25,200	21,652	64,402	(30,278)
Depreciation	1,904	58	2,404	1,730	6,096	1,355
Gifts in Kind	3,671	2,639	5,469	689	12,468	7,074
Sub total	587,333	57,783	975,567	633,288	2,253,971	2,135,538
Support costs	641,766	96,916	1,056,660	643,508	2,438,850	2,703,344
Governance costs Total	165,241	24,954	272,067	165,688	627,950	699,863
Outreach work includes streetwork, local helplines, association models and child friendly stations.	9,359	1,413	15,409	9,385	35,566	56,342
Shelter includes drop in centres, night shelters, government home work and refuge.	816,366	123,283	1,344,136	818,581	3,102,366	3,459,549

Reintegration work includes return home interviews, intensive family work, working with government homes and bio diverse farming.

5b Comparative Analysis of Charitable Expenditure by Activity

Grants	Outreach 2022 £	Shelter 2022 £	Reintegration 2022 £	Influencing 2022 £	Total 2022 £
India	97,692	101,210	189,915	9,663	398,480
Kenya	-	-	-	-	-
Tanzania	47,791	28,447	64,511	28,577	169,326
Grants sub total	145,483	129,657	254,426	38,240	567,806
UK Staff	50,972	9,127	325,494	216,530	602,123
Overseas Staff	158,325	58,340	289,473	175,996	682,134
Office & Supplies	37,196	12,090	66,222	70,880	186,388
Services	71,682	29,256	152,759	138,538	392,235
Travel & Accommodation	56,739	9,714	126,211	101,843	294,507
Other	(7,943)	(6,616)	(14,112)	(1,607)	(30,278)
Depreciation	307	74	534	440	1,355
Gifts in Kind	1,813	1,615	3,170	476	7,074
Sub total	369,091	113,600	949,751	703,096	2,135,538
Support costs	514,574	243,257	1,204,177	741,336	2,703,344
Governance costs	166,145	62,976	311,747	158,995	699,863
Total	10,725	5,070	25,097	15,450	56,342
6 Staff Costs	691,444	311,303	1,541,021	915,781	3,459,549
<u>UK Based Staff</u>			2023 £		2022 £
Wages and salaries			1,600,832		1,468,507
National Insurance			176,961		154,350
Pension costs			94,205		86,316
			<hr/>		<hr/>
			2023		2022
Project development			18		18
Fundraising			17		17
Support and administration			2		2
UK Based Sub Total			1,871,998		1,709,173
Overseas staff			808,765		708,220
			<hr/>		<hr/>
			2,680,763		2,417,393
7 Staff Numbers					
The average number of employees was:					
UK staff subtotal			<hr/>		<hr/>
			37		37

East Africa programme staff	33	35
India programme staff	34	33
Total staff	<u>104</u>	<u>105</u>

Information regarding employees and trustees

*No employees had emoluments in the range of £90,000 - £99,999 (2022 - one), three in the range £80-£89,999 (2022 - one) two in the range £70,000 - £79,999 (2022 - one) and one in the range £60,000 - £69,999 (2022 - two).

*The cost of employing key management personnel including employer's NI and pension contributions was £535,566 (2022: £493,989)

8 Net incoming resources for the year

This is stated after charging:

	2023	2022
	£	£
Operating lease rentals		
- Property	16,178	16,178
- Other	-	500
Depreciation	18,713	2,129
Auditors remuneration		
- Group Audit (excl irrecoverable VAT)	11,200	9,300
	<u> </u>	<u> </u>

Trustee expenses represents the reimbursed travel and expenses of no Trustees (2022: nil).

9 Operating lease commitments

The charity had annual commitments at the year end under operating leases expiring as follows:

	2023	2022
	£	£
Less than one year	11,400	11,553
2-5 years	18,050	33,250
	<u>29,451</u>	<u>44,803</u>

10 Tangible Fixed Assets (Group and Charity)

	Charity Equipment & Furniture	Group Vehicles	Group Total
Cost	£	£	£
At beginning of year	67,589	13,338	80,927
Additions in year Disposals	-	17,312	17,312
	-	-	-
At close of year	<u>67,589</u>	<u>30,650</u>	<u>98,239</u>
Charge for year	519	18,194	18,713
Disposals	-	(12,098)	(12,098)
Depreciation			
At beginning of year	67,070	13,531	80,601

At close of year	67,589	19,627	87,216
Net Book Value			
Group and charity at close of year	-	11,023	11,023
Group and charity at beginning of year	519	(193)	326

11 Investments

These consist of £100 of shares in Railway Children Trading Limited and an endowment fund invested for the benefit of work in India with a current value of £20,676.

Railway Children Trading Limited	2023 £	2022 £
Turnover	285,700	727,906
Expenditure	(23,723)	(176,532)
Use of Railway Children logo	(1,000)	(1,000)
Use of Railway Children staff	(6,000)	(6,000)
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
Trading profit / (loss)	<u>100</u> 254,977	<u>100</u> 544,374
Loan interest paid to Railway Children	-	-
Profit donated to Railway Children	(254,977)	(544,374)
Net profit for the year		
Net assets carried forward at May 31		

Railway Children Trading Company Limited is a 100% subsidiary of Railway Children. During the year £119,737 from Rail Aid, £25,333 from Xmas cards and £140,630 from UK programme activities. Net profit donated to the charity was £254,977 (2021: £544,374)

All the Railway Children Trading Company Limited's profits for the year are donated to Railway Children. Payments to Railway Children are regarded as a reduction of the charity's expenditure and cancel out on the consolidated accounts.

12 Taxation

Railway Children Limited is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

13 Railway Children Africa	2023 £	2022 £
Turnover	257,284	202,152
Income from Railway Children	755,737	824,892
Expenditure	(1,013,021)	(1,027,044)
Net assets carried forward at May 31st	<u> </u>	<u> </u>

Railway Children Africa Limited is a 100% subsidiary of Railway Children and income is derived from the restricted income from the parent charity with some locally raised restricted income. Railway Children Africa Limited carries out Railway Children's programme of work in Tanzania. The results of RCA are consolidated into the group as they have chosen to enter into an affiliation agreement with RC under which they are committed to the current group strategy using group systems

14 Railway Children India	2023 £	2022 £
Turnover	372,111	516,873
Income from Railway Children	67,687	75,156
Expenditure	(688,770)	(610,134)
Surplus/(Deficit)	<u>(248,972)</u>	<u>(18,105)</u>

Railway Children India Limited is a section 25 company registered in India. The results of RCI are consolidated into the group as they have chosen to enter into an affiliation agreement with RC under which they are committed to the current group strategy using group systems

15 India Liaison Office

This legal entity employs the Railway Children staff in India and is treated as a subsidiary in these accounts. Income for India LO was solely funded from the charity and amounted to £101,362 (2022: £101,765) and expenditure £97,963 (2022: £97,963).

16 Railway Children parent charity

The parent charity gross income for the year excluding RCTL income is £2,913,294 (2022: £2,634,732) and the net deficit for the year is £563,071 (2022 net deficit: £867,990).

171,523	118,002	342,166	732,543
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Consolidated		Charity	
2023	2022	2023	2022
£	£	£	£
83,711	63,782	36,416	35,517
44,748	37,826	44,748	37,826
183,513	156,445	108,833	124,065

311,972	258,053	189,997	197,408
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17 Debtors and Prepayments

	Consolidated		Charity	
	2023	2022	2023	2022
	£	£	£	£
Debtors	-	-	-	-
Gift aid debtor	20,901	25,279	20,901	25,279
Other debtors	132,979	35,627	47,945	2,410 57,096
Prepayments and accrued income	17,389	57,096	17,389	42,534
Railway Children Africa - owed to charity	-	-	(14,998)	605,224
Railway Children Trading Limited - owed to charity	254	-	270,929	
Total				

18 Liabilities: Amounts Falling Due Within One Year

Creditors

Tax and national insurance

Accrued Expenditure

Total

19a Analysis of group net assets between funds

	Restricted	Designated	General	Total
	Funds	Funds	Funds	Funds 2023
	£	£	£	£
Fixed assets	-	-	31,799	31,799

Net current assets	955,895	415,575	229,411	1,600,881
Net assets at the end of the year	955,895	<u>415,575</u>	261,210	1,632,680

19b Comparative of group net assets between funds

	Restricted Funds £	Designated Funds £	General Funds £	Total Funds 2021 £
Tangible fixed assets	-	-	21,102	21,102
Net current assets	1,045,396	797,000	145,517	1,987,913
Net assets at the end of the year	1,045,396	<u>797,000</u>	166,619	2,009,015

20 Related Parties

During the year there were related party transactions with Railway Children India, Railway Children Africa Limited and Railway Children Ball Limited. Income from Railway Children Ball Limited was £497,057 (2022: £144,755).

Railway Children is registered as a liaison office in India and manages the delivery of the India programme with funding provided entirely via Railway Children. Railway Children India is registered as a section 25 company in India and FCRA registered.

The Railway Children Ball Limited has one Trustee in common with Railway Children and runs an annual fundraising ball.

Railway Children Africa Limited is registered as a company in Tanzania and manages the delivery of the Tanzania programme with most funding provided via Railway Children. Railway Children representatives make up a majority of the board positions.

21 Funds held on behalf of others

The charity is part of an unincorporated association known as the Partnership for Vulnerable Children, formed with with three other charities: Childhope, Get Connected and ICT. The association operates a payroll giving scheme on behalf of its members. Railway Children performs the financial administration for the association.

The sole assets of the association are funds collected not yet dispersed which are held in a separate bank account. The balance on the account at May 31st 2023 was £1,794 (2022: £3,174). This bank account does not form part of these consolidated accounts.

		01/06/2022 £	Incoming £	Outgoing £	31/05/2023 £	22a Movement in Funds
Tanzania	Funds held by RCA	29,104	188,439	(53,232)	164,311	
	Funds held by RC UK	56,686	125,171	(122,286)	59,571	
	DfID - UK Aid Direct	-	6,382	-	6,382	
India	APPI	226,614	(77,324)	(139,372)	9,918	
	Honda	13,946	16	(4,467)	9,495	
	Funds held by RCI	145,273	436,168	(427,119)	154,322	
	Funds held by RC UK	251,649	76,996	(173,183)	155,462	
UK		322,960	576,708	(495,029)	404,639	
	Total Restricted Funds	1,046,232	1,332,556	(1,414,688)	-	964,100
		(836)	31,484	(38,853)	(8,205)	
	Overall Restricted Funds	1,045,396	1,364,040	(1,453,541)	-	955,895
	Balance at	Movement in Resources	Transfers	Balance at		
	Restricted Funds					
Region	Funder					
Tanzania	Funds held by RCA					
	Funds held by RC UK					
	DfID - UK Aid Direct					
India	APPI					
	Honda					
	Funds held by RCI					
	Funds held by RC UK					
UK						
	Total Restricted Funds					
	Restricted Funds in Deficit					
	Overall Restricted Funds					

Unrestricted Funds

Designated Funds					
India	344,000	(125,155)	(144,392)		74,453
UK	167,000	(52,256)	(75,834)		38,910
East Africa	286,000	849,022	(832,810)		302,212
Total Designated Funds	797,000	671,611	(1,053,036)	-	415,575
General Funds	166,619	1,822,887	(1,728,296)	-	261,210
Total Unrestricted Funds	963,619	2,494,498	(2,781,332)	-	676,785

Total Funds

Purposes of Restricted Funds	2,009,015	3,858,538	(4,234,873)	-	1,632,680
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All restricted funds are held for the relief of children and young persons in conditions of hardship and distress who live on or are at risk of running to the streets.

APPI funds are for work to assist street children on railway stations in India

PACT: Restricted for the assistance of street children and youth in Tanzania, in deficit as this is funded in arrears. DfID:

These funds relate to the assistance of street children in Tanzania.

Purposes of Designated Funds

These are to cover commitments made to partners made for the year ended May 31st 2024, details are contained in the annual report.

22b Comparative Movement in Funds

	(2,293)	42,712	(51,371)	-	(10,952)
Restricted Funds	923,105	1,813,742	(1,714,644)	23,193	1,045,396
Region Funds					
East Africa	Other funders				
	DfID - UK Aid Match	152,000	294,101	(102,101)	344,000
	DfID - UK Aid Direct	225,000	29,216	(87,216)	167,000
India	APPI				
	Other funders	299,000	69,079	(82,079)	286,000
	Honda				
UK	Other UK				
	Total Restricted Funds	676,000	392,396	(271,396)	- 797,000
	Restricted Funds in Deficit	753,067	1,886,814	(2,450,069)	(23,193) 166,619
	Overall Restricted Funds	1,429,067	2,279,210	(2,721,465)	(23,193) 963,619
Unrestricted Funds	2,352,172	4,092,952	(4,436,109)	-	2,009,015

Designated Funds					
India					
UK					
East Africa					
Total Designated Funds					
General Funds					
Total Unrestricted Funds					

Total Funds

Balance at Movement in Resources Transfers Balance at

01/06/2022	Incoming 31/05/2023	Outgoing		
£	£	£		
£	£			
61,865	468,594	(457,216)	12,221	85,464
(89,353)	-	-	89,353	-
172,700	80,072	(163,419)	(89,353)	-
350,118	295,740	(419,244)	-	226,614
345,309	335,209	(292,286)	10,972	399,204
13,935	11	-	-	13,946
70,824	591,404	(331,108)	-	331,120
925,398	1,771,030	(1,663,273)	23,193	1,056,348