

Railway Children

Report and financial statements

For Year Ended 31st May 2022



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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Retired 3rd February 2022

Retired 3rd February 2022

Retired 3rd February 2022

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Introduction by Haydn Abbott, Chairman

Welcome to our Annual Report for 2022.

The last year has seen a continuation of the many challenges we faced in 2020 and 2021. As we all begin the lengthy process of recovery from the global pandemic, we are starting to understand the social, economic, and cultural effects of the last two years and their likely long-term impact with the most vulnerable and socially disadvantaged children and families.

Despite the challenges, our supporters have remained fiercely loyal to our cause, and for that we are eternally thankful. Once again, we remain indebted to our supporters in the rail industry who helped us to replace the significant loss of income from our cancelled events programme and the annual Railway Ball on which we rely so heavily. In the two years during the pandemic our new Rail Aid event raised a colossal £1.2m and provided stability to our operations at a time of great uncertainty. Similarly, our income from individual supporters grew yet again, demonstrating the incredible loyalty and commitment we are privileged to see across our supporter base. It is this bedrock of our fundraising that brings solidity during extremely unpredictable times.

In the last year, a number of our major grants with a cumulative value of £1.1m came to the end of their term, resulting in a 55% reduction in our grants income. Knowing in advance that it would be challenging to replace this income in the current environment, we were able to manage our reserves to sustain our programme delivery over the year. This financial planning alongside a 4% growth in our voluntary income has meant we have only seen an 8% reduction in our charitable spend and I thank our management team and my board for this safe steering of the ship through tricky waters.

The efforts of our project teams this year has been an inspiration and a huge source of pride. The closure of stations, cancellation of trains, countless government lockdowns and complete loss of livelihoods all had a significant impact on the way we reach out to children and their families. In some cases, our teams were forced to completely rethink their approach to ensure they could still reach children when they were more vulnerable than ever. In the last year we worked with 14,422 children and alongside that, we ran our first, successful online international child safeguarding conference.

Looking ahead, our new 5-year strategy will launch later this year. Given the context we are now working in we aim to leave no child behind. It is about working with children and families before, during and after they turn to the streets to survive. For the world, it is about recognising the unique vulnerabilities of children struggling to survive on the streets and the consequences of not acting, alongside the potential if those at the highest risk of harm can be protected in the global development goals.

While the scale of our challenge maybe huge and our resources maybe limited, we have the knowledge and determination to make a substantial impact directly and indirectly on the lives of thousands of children, both now and for generations 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.

Haydn Abbott

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 (2017-2022), alongside the objectives we set ourselves for this year and the progress we made.

Strategy Goal 1

We will make a step change in the number of children we can reach, delivering services that significantly improve their life outcomes

- **Tanzania - We will provide support services to 1470 children and youth living & working on the streets, 80 child domestic workers, and 90 children in residential care in three cities in Tanzania, namely Dar es Salaam, Mwanza and Dodoma**

We have provided support services to 2,270 children and youth living and working on the streets, 91 child domestic workers, and 32 children in residential care in three cities in Tanzania, namely Dar es Salaam, Mwanza and Dodoma. Activity within a key project to reunify children living in residential care with their families was paused for an extended period, but is now on track to meet its targets after the end of this financial year.

Additionally, 820 children and their siblings were supported to return to school; 71 youth were provided with life skills education and 32 youth were given business training and seed funding to start-up their own businesses, helping them to follow a sustainable route away from living on the street and establish a financially secure future.

- **India - 7100 children living at and around 10 railway stations in India will be reached and protected. Of these, 2000 children protected at railway stations will be restored back to families or long-term care. A further 900 vulnerable families will be strengthened to ensure the wellbeing of their children and prevent their repeat separation.**

All our station-based work was severely impacted by the Covid-19 pandemic. Through the year, various lockdowns, suspensions of rail services and restrictions on unallocated seating all significantly reduced the numbers of children arriving alone and at risk at stations.

Nonetheless, by shifting a greater proportion of our work towards supporting families living in 24 slum communities adjacent to our project stations and offering extended material support to 2,400 families of previously reunified children, we were able to protect more than 10,000 children living at and around 10 railway stations in India.

This included 3,053 children protected after arriving alone at 10 railway stations, with 2,402 children reunified with family and 30 children referred to long term care. Our support to families centred around the provision of groceries, helping to alleviate the desperate condition of families whose income had dried up as a result of the pandemic – many of whom are ordinarily reliant on working as daily-wage labourers. Additionally, we helped 870 families to gain accessing to public social protection schemes; enrolled 192 children into school; enrolled 48 reunified youth into vocational skill courses and linked 329 children under the age of 6 with the government's Integrated Child Development Scheme.

- **UK - We will develop our existing projects with some new initiatives which include a new way of managing referrals so that 120 young people whose needs are best met by other services can be referred on promptly. Our outreach work will be enhanced to ensure that 517 young people are contacted at hot spot areas or whilst in custody. 600 young people will be provided with advice and information and we will support 160 young people and families directly**

The establishment of a dedicated referrals coordinator role has enabled us to manage and process referrals in a more timely and consistent way across all four projects. New systems ensure that every young person referred to us by the British Transport Police is contacted and offered support and advice.

Our onward referrals and outreach work were significantly constrained by the COVID pandemic. We frequently found that many services were not accepting new referrals; had long waiting lists; were offering reduced services or had simply ceased to exist. We therefore prioritised networking and establishing new referral paths. 30 young people whose needs are best met by other services were referred on and we engaged with 309 young people through our outreach work in hotspot locations, including joining operations and patrols with the British Transport Police. We also engaged with 1500 young people in educational settings who have been identified as needing further information and advice based on ongoing needs and concerns for safety.

We provided 943 young people with information and guidance about keeping safe on the network and have directly supported 163 young people and their families with intensive casework.

Strategy Goal 2

We will change people's perceptions of children on the streets to reduce the level of harm they face

In Tanzania, we will reach 31,200 people in Mwanza with awareness messages promoting the rights of children and youth living & working on the streets and domestic workers and continue to support the children & youth platforms to ensure children & young people have a voice and engage with the government.

Approximately 152,670 people were reached with awareness messages. 36,020 people were reached through community dialogues which engaged the local community in a collaborative, participatory, and interactive way, delivered in local languages to ensure equality and diversity. These meetings were led by youth trained by us as youth champions. In addition to promoting the rights of children and youth living & working on the streets and child domestic workers, they support community members to identify drivers of radicalisation and violent extremism and present community concerns to the police and authorities. A total of 97 youth have been identified and trained as youth champions and they continue to work with Local Government Authority and religious leaders to support their communities.

In India, 3500 railway officials and 20,000 passengers will be trained and sensitised on child protection and Covid-19 prevention in India. A network of 20,000 ticket checking staff will protect children alone on the rail network. Staff at 25 railway stations and districts recognised as hotspots for child trafficking will be alerted to child protection issues

A total of 5049 Railway officials have been trained on child protection, 44% more than the annual target. Alongside sessions at 10 Railway Training Institutes, training was also delivered at 44 stations. Railway Children India also conducted training on 'Human Trafficking' at the Railway Protection Force Academy. We provided technical assistance on child protection issues to the 'Indian Railway Ticket Checking Staff Organisation' which has more than 20,000 ticket checking staff of Indian Railways. This resulted in their members protecting 137 children in moving trains where our staff have no presence.

In the UK, 6,000 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

Our training programme for the staff of train operating companies was disrupted by a range of external factors including the global pandemic and industrial action. We trained 2742 transport staff and expect more than 13,000 additional staff to complete our training in 2022.

We will develop Safeguarding Action Groups in three key locations. These groups will raise awareness, share local intelligence, and generate local solutions designed to safeguard young people

Safeguarding Action Groups have been established and are now running at five locations across the UK (Manchester, Birmingham New Street, Glasgow Central, Hull and London Waterloo). These groups convene a varied collection of members including representatives from train operating companies, British Transport Police, facilities managers, commercial operators, voluntary organisations and local authorities. Each group is unique and sharing good practice, ideas, and issues for their own individual location.

Our staff will engage with the British Transport Police (BTP) through at least four joint initiatives. We will continue to brief and engage in events with 750 officers, increasing their awareness and engagement with the Safeguarding on Transport programme

Our safeguarding on transport training is now part of the induction programme for all new BTP officers. Additionally, we have delivered training to Inspectors as part of their career development and to Special PCs as part of their refresher weekend. The Birmingham team have also formed a link with the BTP cadets.

Our staff supported the British Transport Police (BTP) and the BTP County Lines team with joint operations in Norwich, Cardiff, Hull, York, Stratford, Manchester Piccadilly, and Liverpool Lime Street. A week long programme conducted in partnership with the BTP at London Waterloo included a contextual safeguarding risk assessment, passenger awareness raising, briefings with officers and catalysed the foundation of a Safeguarding Action Group. Monthly passenger engagement at Leeds station is undertaken with cooperation from partner agencies, West Yorkshire Police and BTP.

In total we engaged with 602 BTP officers and staff over the course of the year.

Strategy Goal 3

We will build political will around the issues of children living on the streets

Tanzania - We will continue to lobby for investment in services to ensure support is made available to children & youth using governments own resources, ensuring investment from at least five district councils. At national level we will ensure commitment from central government to develop a National Guideline for Working with children and youth living on the streets in Tanzania

We conducted a review of the budgets of the district councils where we work with the analysis findings being used as an advocacy tool to lobby for investment.

We received verbal confirmation from the Department of Social Work that the government will be developing a national strategy for working with children living and working on the street, and we are meeting with a technical team from the Ministry in June 2022 to agree a roadmap for developing the national strategy.

Railway Children Africa has developed an agreement with Central Government on how the two parties will collaborate to advance the rights of street connected children. A group of Members of Parliament representing the social services and community development parliamentary committee visited our Kivuko project in Mwanza. The visit allowed the MPs to understand the issues and challenges faced by children and how Railway Children works to respond to those challenges. Key requests were made to the parliamentary group including using their power and influence to demand that resources for street connected children are specifically allocated within the next budget and also to ensure the enforcement of policies for children who have dropped out of school being accepted back into education.

India -Civil society, Railway authorities and government child protection authorities are alert to child trafficking instances and are prepared to protect children at 25 hotspot railway stations

A status report on child protection at railway stations on the Howrah-Delhi mainline was prepared drawing on secondary data and interactions with Government and non-government stakeholders. 25 railway stations on the Howrah-Delhi mainline were identified as hotspots and training was delivered between December 2021 – March 2022 to local stakeholders including civil society, railway authorities and government child protection staff. 1224, children were protected from abuse and exploitation at these locations.

UK - We will continue to work in partnership with the British Transport Police 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

- **Six train operators safeguarding policies will be approved by British Transport Police**
- **Two further operators will receive full Safeguarding on Rail Scheme accreditation**
- **We will continue to work with the Department for Transport to ensure that safeguarding remains central in new targets in the development of Great British Rail**

Six Train Operating Companies (TOCs) that we have been working with have had their safeguarding policies approved by the British Transport Police; one achieved their full accreditation in September 2021 and a second is on track to gain their full accreditation in August 2022. We continue to monitor the development of Great British Rail to ensure we have the opportunity to influence the weighting that is placed on safeguarding within new franchise agreements.

Fundraising

Strategic Operational Goal 3

Income goal being reassessed – goal was to grow income from £3.4m to £8m by 2022

- **As we emerge from the COVID-19 pandemic, we will continue our growth in voluntary income, raising £2.8m in the UK and supporting our colleagues in India and Tanzania to grow their fundraising activities, particularly in corporate fundraising.**

Voluntary income grew to £2.98m in this financial year, a growth of 4% on budget and last year's income. In addition, we have supported our colleagues in India to recruit and restart the corporate fundraising department while also supporting the increase of individual fundraising from £75,000 to £135,000. We have worked directly with the team in Tanzania to provide new and refreshed corporate and trusts and foundations activity, aiming to create a fundraising function in-country.

- **We recognise that as our significant FCDO grant ends, we face a challenge in securing restricted income. We will develop a strategy to fill the £1m reduction in restricted income and reduce the risk of over reliance on single multi-year donors. We will undertake a thorough internal and external audit of the restricted fundraising marketplace and create a strategic plan, tied to programme delivery, to reduce future financial cliff faces**

We have undertaken a strategic grants review in order to assess the marketplace while resourcing the team in order to attract mid-level trusts and foundations as well as larger scale institutional grants. The structure is now in place to build substantial growth in 2022-23 onwards. In addition, we secured £468,000 from trusts and foundations in order to minimise any disruption to project delivery.

As a charity, we are committed to providing the highest quality of supporter care and will deliver a new strategy that ensures it is a key component of the entire group. This will

include supporter panels and introduce a clear pathway to regular giving from our events participants. We will secure over 6,000 donors across the charity and grow our regular giving base to 2,400

6,699 people donated to Railway Children during 2021-22, increasing from 6,265 the previous year. Our regular giving donor base stands at 2,195 and while the recruitment of new supporters was more difficult against the backdrop of the pandemic, their loyalty grew with the average gift of regular givers rising from £144 per year to £150 per year and cash donor value rising from £108 on average to £114.

Strategic - Operational Goal 4

We will be the voice for street children, raising awareness and building a better understanding of the issue

- **We will continue to strengthen our position as the ‘go-to’ agency for children on the streets, strengthening our credibility and reputation internationally as we develop our new 5-year strategy. We will continue the development of the new brand strategy, ensuring it is relevant in all our territories in the post-Covid environment**

A comprehensive consultation with staff and trustees from all of our affiliates informed and enabled us to develop our new five-year strategy which seeks to position Railway Children as experts for street connected children. A fresh review of our brand and our communications has begun in line with the development of the new strategy as we seek to amplify our voice and ensure street children are part of the conversation in the development of the post 2030 sustainable goals, leaving no child behind

- **We will increase support for children on the streets through the development of new innovative communication collateral to maximise income and develop sustainable, long-term partnerships with supporters across all territories**

Our digital fundraising continued to flourish, with enhanced monitoring and use of data informing all our online activities. Our annual supporter survey showed that our relationships and engagement with supporters continues to thrive, and this is further endorsed by digital data across our social media and digital channels which are tested and monitored consistently. As a consequence of more sophisticated digital approaches, our Rail Aid campaign in the wake of the pandemic raised a cumulative £1.2m over two years and our individual giving programme prospered with further year-on-year income growth.

- **As we seek to increase the profile of our programmes in India, Tanzania and the UK, we will create a comprehensive communications calendar for each of our programme territories and specifically we will:**

- **Support our communications team in India to establish campaign intelligence metrics to strengthen our marketing performance and ensure quality of engagement**

Working intensively with our marketing & fundraising team in India, we have established a full dashboard of digital data from our online marketing activities, enabling us to establish benchmarks and develop a programme of testing and improvement. Our teams are working together to coordinate digital fundraising activities and share learning and expertise to drive performance. In 2022/23 we will launch a new website for Railway Children India, informed by Search Engine Optimisation analysis and our data from the last year.

- **Support our team in Tanzania to launch and host of an online international safeguarding conference**

The online international safeguarding conference was a huge success, attracting delegates from many nationalities. The branding and quality of collateral, along with a highly professional production and streaming service, ensured a strong participation across all seminars and outstanding post conference feedback. After such a successful delivery of the first event, and the excellent profile for Railway Children Africa and our beneficiaries in the region, we will look to repeat the event in future years.

- **Work with our UK programme team to launch a public facing awareness campaign as part of our work with the UK rail network and British Transport Police**

Whilst the launch of the event was delayed by further Covid restrictions, we were able to conduct soft launches and testing of the materials with rail partners in Glasgow and London. Our partners at GWR have wrapped one of their trains in the campaign collateral and JC Decaux provided free digital advertising sites for us to test media at Glasgow Central. Now that public footfall in stations is increasing, plans are now in place to launch the full campaign at Manchester Piccadilly Station in partnership with our Safeguarding Action Group.

Partners & Projects - East Africa

Cheka Sana, Mwanza, Tanzania

The programme provides the resources needed to explore possibilities of children returning home to their families and communities. Work in the community with families and self-help groups ensures children can remain safe in a family environment and are therefore prevented from migrating to the streets.

(Total support 2021-22 £56,347)

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 2021-22 £45,408, Unrestricted designated funds 2022-23 £79k)

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 2021-22 £307,017- Unrestricted designated funds 2022-23 £171k)

Amani, Moshi, Tanzania

Providing care and protection for children and youth on the streets in Arusha and Moshi, reuniting children with families and enabling youths to become productive members of the community.

(Total support 2021-22 £505)

Baba Watoto, Dar es Salaam, Tanzania

Ensuring children and youth are protected and their talents in arts and sports are developed. Empowering youth to become self-motivated and gain employment.

(Total support 2021-22 £10,571)

Caritas, Mbeya, Tanzania

Providing care and protection for children and youth on the streets in Mbeya, reuniting children with families and enabling youths to become productive members of the community.

(Total support 2021-22 £861)

IDYDC, Iringa, Tanzania

Providing care and protection for children and youth on the streets in Iringa, reuniting children with families and enabling youths to become productive members of the community.

(Total support 2021-22 £2,071)

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 2021-22 £41,681- Unrestricted Designated funds 2022-23 £36k)

Kigamboni Community Centre, Mwanza

Support the reintegration of children from KCC long term shelter to family-based care, empower youths that are above 18 years or nearly 18 on how to become self-reliant and cope with outside world when they are supposed to leave the centres and conduct adoption campaign in collaboration with government social welfare officers.

(Total support 2021-22 £4,057)

Consortium for Street Children

Providing advocacy support for the DFID project in Tanzania to ensure the General Comment No. 21 on Children in Street Situations is adopted.

(Total support 2021-22 £16,251)

Tanzania Child Rights Forum (TCRF)

Works to bring together Civil Society Organisations working with and for children to promote the rights of children and young people. TCRF are working with Railway Children to ensure Tanzania applies much of what has been included in the UN General Comment 21 on Children in Street Situations.

(Total support 2020-21 £9,242)

Village of Hope, Mwanza

Support the reintegration of children from KCC long term shelter to family-based care, empower youths that are above 18 years or nearly 18 on how to become self-reliant and cope with outside world when they are supposed to leave the centres and conduct adoption campaign in collaboration with government social welfare officers

(Total support 2021-22 £4,794)

Wote Sawa, Mwanza

WoteSawa strives to empower current and former Child Domestic Workers to understand, safeguard, promote and reinforce their rights in Tanzania through legal and economic empowerment, child abuse monitoring, psychosocial support and policy reforms in conformity to the national and international child welfare standards.

(Total Support 2021-22 £32,180)

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 2021-22 £22,147)

The Hope House, Tamil Nadu

Outreach at Katpadi station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2021-22 £56,695 – Unrestricted designated funds 2022-23 £57k)

Scope, Tamil Nadu

Outreach at Villupuram station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2021-22 £52,173)

Terre Des Hommes, Tamil Nadu

Outreach at Salem station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2021-22 £66,438)

Delhi (RCI Direct project)

Outreach programme at Delhi Cantonment and Sarai Rohilla stations alongside a rehabilitation and family reunification programme

(Total support 2021-22 £70,204, Unrestricted designated funds 2022-23 £62k)

Ghaziabad (RCI Direct project)

Outreach programme at Ghaziabad station alongside a rehabilitation and family reunification programme

(Total support 2021-22 £15,080, Unrestricted designated funds 2022-23 £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 £37,128)

Salam Balak Trust, Ghaziabad

Outreach at station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2021-22 £78,565, Unrestricted designated funds 2022-23 £30k)

SEVAI, Tiruchirappalli

Outreach at Salem station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2021-22 £45,878– Unrestricted Designated funds 2022-23 £55k)

Sankalp Sanskritik Samiti, Raipur

Outreach at Raipur station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2021-22 £25,701)

Yuva Urban Initiatives, Mumbai

Outreach at Dadar station and shelter for rehabilitation of children alongside a family reunification and reintegration programme

(Total support 2021-22 £13,756)

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 2021-22 £433,827- Designated unrestricted funds 2022-23 £36k (Manchester), £67k (London), £23k (Leeds) and £41k (Birmingham))

Objectives for 2022-23

In 2022 we will launch 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 2022/23 represent the milestones we intend to achieve in year one of our new 5-year strategy.

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

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

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

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.
- Our outreach work will be enhanced to ensure that 517 young people are contacted at during outreach work with the British Transport Police
- 600 young people will be provided with advice and information, and we will support 160 young people and families directly

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

In 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.

In India

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

In the 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

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

In 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.

In 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.

In the 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

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.
- 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 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.

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 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.
- 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.

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
- During 2020/21 Railway Children received one complaint. This was dealt with and resolved.

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

Income

The total income for the year was £4.09m with £2.28m of unrestricted and £1.81m of restricted income. Within these amounts grant income contributed £1.42m. Corporate contributions included £0.72m from our Rail Aid event and £0.91m from other corporate fundraising including our events programme. Our individual giving programme, including fundraising in India raised £0.98m. The balance of the income was from donated services and interest. Income received through the UK decreased from £3.95m to £3.38m.

Charitable Activities

The total charitable expenditure delivered in the year was £3.27m - a decrease of £0.29m (9.2 per cent) this was largely a result of coronavirus slowing down programme delivery and contraction of the Tanzania programme as grant funding came to an end. This expenditure made up 73.8 per cent (previous year 79.3 per cent) of total expenditure. Our geographically focused charitable activity divided between our Indian programme at 43 per cent (previously 28 per cent); our UK programme at 12 per cent (previously 12 per cent) and our Tanzania programme at 45 per cent (previously 60 per cent).

Expenditure on Fundraising

Expenditure on fundraising accounted for 26.3 per cent of our total income (previous year 18.9%). These costs were a mixture of staff, support costs and mailing activity. The expenditure on fundraising increased due to the restarting of our events programme.

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 2022 was £270 (2021 - £280). 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 has been 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 guideline reserve level and is expressed as the opening reserve position for the following year's budget.

The reserve levels for FY2021-22 were a minimum reserve level of £1.0m with a target reserve to fund the FY2022-23 programme of £1.6m.

The closing unrestricted reserve for the year was £1.0m which was £0.6m below the target level. Of the unrestricted reserve £0.8m is designated for programme work over the next twelve months. This work is outlined in each programme section of this report and a regional breakdown of the designation given in note 19 of the accounts. For the FY2022-23 the minimum reserve is £0.7m, the budget reserve at the end of the financial year is £1.0m with a target reserve of £1.8m.

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.

A resolution to re-appoint Sayer Vincent LLP as the company's auditor will be proposed at the forthcoming Annual General Meeting.

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

Haydn Abbott

Chairman of the Board

Date:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF RAILWAY CHILDREN

Opinion

We have audited the financial statements of Railway Children (the 'charitable company') for the year ended 31 May 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charitable company's affairs as at 31 May 2022 and of its 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

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on 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 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 financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 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; and
- 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 charitable company and its 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 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The 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 charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied

that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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, the finance and audit committee, which included obtaining and reviewing supporting documentation, concerning the charity'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 charity 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 charity 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. 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 (Senior statutory auditor)

24 October 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

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

RAILWAY CHILDREN
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating Income & Expenditure Account)
for the year ended 31 May 2022

			Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income from:						
Donations and Legacies	3		1,698,272	407,303	2,105,575	2,166,670
Charitable Activities						
Outreach			5,971	331,906	337,877	766,089
Shelter			5,885	327,101	332,986	444,258
Reintegration			11,327	629,567	640,894	1,147,840
Influencing			1,959	108,898	110,857	216,185
Other trading activities			555,495	1,199	556,694	151,257
Investments			301	7,771	8,072	7,592
Total Income			2,279,210	1,813,745	4,092,955	4,899,891
Expenditure on:						
Fundraising			1,124,511	38,402	1,162,913	906,443
Charitable Activities						
Outreach			296,430	326,614	623,044	960,414
Shelter			127,243	167,292	294,535	500,021
Reintegration			689,233	768,783	1,458,016	1,592,376
Influencing			484,048	413,556	897,604	502,426
Total Expenditure	4		2,721,465	1,714,647	4,436,112	4,461,680
Net Income / (Expenditure)			(442,255)	99,098	(343,157)	438,211
Transfer between funds			(23,193)	23,193	-	-
Reconciliation of Funds						
Total funds brought forward	22		1,429,067	923,105	2,352,172	1,913,961
Total funds carried forward			963,619	1,045,396	2,009,015	2,352,172

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 2022

Company Limited by Guarantee No. 3265496

	Notes	Group 2022 £	2021 £	Charity 2022 £	2021 £
Fixed Assets					
Tangible Assets	10	326	15,817	519	1,293
Investment	11	20,776	17,624	20,876	17,724
Current Assets					
Debtors & Prepayments	17	118,002	228,110	732,543	706,971
Short Term Deposits		-	400,000	-	400,000
Cash at Bank & in Hand		2,127,964	1,919,179	1,141,973	1,067,278
		<u>2,245,966</u>	<u>2,547,289</u>	<u>1,874,516</u>	<u>2,174,249</u>
Current Liabilities					
Amounts Falling Due within One Year	18	(258,053)	(228,558)	(197,408)	(161,580)
Net Current Assets		<u>1,987,913</u>	<u>2,318,731</u>	<u>1,677,108</u>	<u>2,012,669</u>
Net Assets	19	<u>2,009,015</u>	<u>2,352,172</u>	<u>1,698,503</u>	<u>2,031,686</u>
Funds					
Unrestricted Income Funds					
General Funds		166,619	753,107	247,356	883,150
Designated Funds		797,000	676,000	797,000	676,000
Restricted Income Funds		1,056,348	968,504	665,099	517,975
Restricted Income Funds in Deficit		(10,952)	(45,439)	(10,952)	(45,439)
Total Funds	19	<u>2,009,015</u>	<u>2,352,172</u>	<u>1,698,503</u>	<u>2,031,686</u>

The financial statement of Railway Children, registered number 03265496, were approved by the Board of Trustees on 14th Sept 2022 and signed on its behalf by

Chairman of the Board

Haydn Abbott

Honorary Treasurer

Malcolm Brown

RAILWAY CHILDREN
CONSOLIDATED STATEMENT OF CASH FLOWS
for the year ended 31 May 2022

	Note	2022 £	£	2021 £	£
Cash flows from operating activities					
Net cash provided by operating activities			146,177		38,080
Cash flows from investing activities:					
Purchase of fixed assets	10	-		-	
Dividends and interest from investments		18,282		14,592	
Purchase of investments		-		-	
Net cash provided by / (used in) investing activities			18,282		14,592
Change in cash and cash equivalents in the year			164,459		52,672
Cash and cash equivalents at the beginning of the year			1,919,179		1,924,340
Change in cash and cash equivalents due to exchange rate movements			44,326		(57,833)
Cash and cash equivalents at the end of the year			2,127,964		1,919,179

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(343,157)	438,211
Depreciation charges	2,129	10,521
Exchange (Gains)/Losses	(44,326)	57,833
(Increase)/decrease in short term deposits	400,000	(400,000)
(Increase)/decrease in debtors	110,108	(119,074)
Increase/(decrease) in creditors	29,495	58,181
Dividends and interest from investments	(8,072)	(7,592)
Net cash provided by / (used in) operating activities	146,177	38,080

Analysis of cash and cash equivalents

	At 1 June 2021 £	Cash flows £	Other £	At 31 May 2022 £
Cash at bank and in hand	1,919,179	164,459	44,326	2,127,964
Total cash and cash equivalents	1,919,179	164,459	44,326	2,127,964

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	
Charitable	58%		60%	55%	40%
CORF	25%		40%	31%	58%
Governance	17%			14%	2%
	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 £	2021 Total £
Income from:				
Donations and Legacies	3	1,926,473	240,197	2,166,670
Charitable Activities		103,988	2,470,384	2,574,372
Other trading activities		150,402	855	151,257
Investments		363	7,229	7,592
Total Income		2,181,226	2,718,665	4,899,891
Expenditure on:				
Fundraising		855,682	50,761	906,443
Charitable Activities		1,009,572	2,545,665	3,555,237
Total Expenditure	4	1,865,254	2,596,426	4,461,680
Net Income / (Expenditure)		315,972	122,239	438,211
Reconciliation of Funds				
Total funds brought forward	19	1,113,095	800,866	1,913,961
Total funds carried forward		1,429,067	923,105	2,352,172

3a Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Individual Donations:				
General	667,272	223,784	891,056	803,571
Legacies	64,641	-	64,641	83,686
Corporate Donations	919,712	180,519	1,100,231	1,231,713
Donated services	46,647	3,000	49,647	47,700
	1,698,272	407,303	2,105,575	2,166,670

3b Comparative Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £
Individual Donations:			
General	671,002	132,569	803,571
Legacies	79,686	4,000	83,686
Corporate Donations	1,128,085	103,628	1,231,713
Donated services	47,700	-	47,700
	1,926,473	240,197	2,166,670

4a Analysis of Expenditure

	Charitable activities	Cost of raising funds	Governance	Support costs	2022 Total	2021 Total
	£	£	£	£	£	£
Grants payable (see note 5a)	567,806	-	-	-	567,806	968,438
UK Staff	602,123	382,756	28,431	695,863	1,709,173	1,451,058
Overseas Staff	682,390	25,830	-	-	708,220	712,837
Office & Supplies	186,151	8,266	-	57,045	251,462	212,294
Services	391,978	371,747	12,593	84,693	861,011	656,459
Travel & Accommodation	294,745	19,914	247	5,035	319,941	287,674
Other	(30,278)	-	-	-	(30,278)	114,009
Depreciation	1,355	-	-	774	2,129	11,211
Gifts in Kind	7,074	39,574	-	-	46,648	47,700
Sub total	2,703,344	848,087	41,271	843,410	4,436,112	4,461,680
Support costs	513,513	300,734	29,163	(843,410)	-	-
Governance costs	56,342	14,092	(70,434)			
Total expenditure 2022	3,273,199	1,162,913	-	-	4,436,112	4,461,680
Total expenditure 2021	3,555,237	906,443	-	-	4,461,680	

4b Comparative Analysis of Expenditure

	Charitable activities	Cost of raising funds	Governance	Support costs	2021 Total
	£	£	£	£	£
Grants payable (see note 6)	968,438	-	-	-	968,438
UK Staff	360,947	333,623	45,011	711,477	1,451,058
Overseas Staff	674,863	37,974	-	-	712,837
Office & Supplies	170,119	9,551	-	32,624	212,294
Services	365,396	208,996	11,610	70,457	656,459
Travel & Accommodation	279,460	8,090	-	124	287,674
Other	114,009	-	-	-	114,009
Depreciation	7,757	-	-	3,454	11,211
Gifts in Kind	15,450	32,250	-	-	47,700
Sub total	2,956,439	630,484	56,621	818,136	4,461,680
Support costs	531,682	264,114	22,340	(818,136)	-
Governance costs	67,116	11,845	(78,961)		
Total expenditure 2020	3,555,237	906,443	-	-	4,461,680

5a Analysis of Charitable Expenditure by Activity

Grants	Outreach 2022 £	Shelter 2022 £	Reintegration 2022 £	Influencing 2022 £	Total 2022 £	Total 2021 £
India	97,692	101,210	189,915	9,663	398,480	439,750
Kenya	-	-	-	-	-	-
Tanzania	47,791	28,447	64,511	28,577	169,326	528,688
Grants sub total	145,483	129,657	254,426	38,240	567,806	968,438
UK Staff	50,972	9,127	325,495	216,529	602,123	360,947
Overseas Staff	158,399	58,340	289,591	176,060	682,390	674,863
Office & Supplies	37,127	12,090	66,113	70,821	186,151	170,119
Services	71,661	29,256	152,618	138,443	391,978	365,396
Travel & Accommodation	56,754	9,714	126,344	101,933	294,745	279,460
Other	(7,943)	(6,616)	(14,112)	(1,607)	(30,278)	114,009
Depreciation	307	74	534	440	1,355	7,757
Gifts in Kind	1,813	1,615	3,170	476	7,074	15,450
	369,090	113,600	949,753	703,095	2,135,538	1,988,001
Sub total	514,573	243,257	1,204,179	741,335	2,703,344	2,956,439
Support costs	97,746	46,208	228,740	140,819	513,513	531,682
Governance costs	10,725	5,070	25,097	15,450	56,342	67,116
Total	623,044	294,535	1,458,016	897,604	3,273,199	3,555,237

Outreach work includes streetwork, local helplines, association models and child friendly stations.

Shelter includes drop in centres, night shelters, government home work and refuge.

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

	Outreach 2021 £	Shelter 2021 £	Reintegration 2021 £	Influencing 2021 £	Total 2021 £
Grants					
India	109,834	89,050	232,173	8,693	439,750
Kenya	-	-	-	-	-
Tanzania	182,831	77,110	197,198	71,549	528,688
Grants sub total	292,665	166,160	429,371	80,242	968,438
UK Staff	15,140	6,386	238,347	101,074	360,947
Overseas Staff	214,219	109,730	282,636	68,278	674,863
Office & Supplies	50,676	24,445	66,435	28,563	170,119
Services	91,910	46,464	138,715	88,307	365,396
Travel & Accommodation	91,446	40,216	109,975	37,823	279,460
Other	35,586	18,421	48,409	11,593	114,009
Depreciation	2,343	1,331	3,439	644	7,757
Gifts in Kind	4,669	2,651	6,850	1,280	15,450
	505,989	249,644	894,806	337,562	1,988,001
Sub total	798,654	415,804	1,324,177	417,804	2,956,439
Support costs	143,629	74,778	238,138	75,137	531,682
Governance costs	18,131	9,439	30,061	9,485	67,116
Total	960,414	500,021	1,592,376	502,426	3,555,237

6 Staff Costs

	2022 £	2021 £
UK Based Staff		
Wages and salaries	1,468,507	1,259,621
National Insurance	154,350	124,526
Pension costs	86,316	66,910
UK Based Sub Total	1,709,173	1,451,057
Overseas staff	708,220	712,837
	2,417,393	2,163,894

7 Staff Numbers

The average number of employees was:

	2022	2021
Project development	18	17
Fundraising	17	16
Support and administration	2	2
UK staff subtotal	37	35
East Africa programme staff	35	36
India programme staff	33	29
Total staff	105	100

Information regarding employees and trustees

*One employee had emoluments in the range of £90,000 - £99,999 (2021 - one), one in the range £80-£89,999 (2021 - one) one in the range £70,000 - £79,999 (2021 - one) and two in the range £60,000 - £69,999 (2021 - three).

*The cost of employing key management personnel including employer's NI and pension contributions was £493,989 (2021: £521,774)

8 Net incoming resources for the year

This is stated after charging:

	2022 £	2021 £
Operating lease rentals		
- Property	16,178	12,701
- Other	500	500
Depreciation	2,129	10,521
Auditors remuneration		
- Audit (excl irrecoverable VAT)	9,300	9,300
	<u> </u>	<u> </u>

Trustee expenses represents the reimbursed travel and expenses of no Trustees (2021: nil).

9 Operating lease commitments

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

	2022 £	2021 £
Less than one year	11,553	21,780
2-5 years	33,250	48,603
	<u>44,803</u>	<u>70,383</u>

10 Tangible Fixed Assets (Group and Charity)

	Charity Equipment & Furniture	Group Vehicles	Group Total
Cost	£	£	£
At beginning of year	67,589	38,798	106,387
Additions in year	-	-	-
Disposals	-	(25,460)	(25,460)
At close of year	<u>67,589</u>	<u>13,338</u>	<u>80,927</u>
Depreciation			
At beginning of year	66,296	24,274	90,570
Charge for year	774	1,355	2,129
Disposals	-	(12,098)	(12,098)
At close of year	<u>67,070</u>	<u>13,531</u>	<u>80,601</u>
Net Book Value			
Group and charity at close of year	<u>519</u>	<u>(193)</u>	<u>326</u>
Group and charity at beginning of year	<u>1,293</u>	<u>14,524</u>	<u>15,817</u>

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	2022	2021
	£	£
Turnover	727,906	483,594
Expenditure	(176,532)	(86,817)
Use of Railway Children logo	(1,000)	(1,000)
Use of Railway Children staff	(6,000)	(5,000)
Trading profit / (loss)	<u>544,374</u>	<u>390,777</u>
Loan interest paid to Railway Children	-	-
Profit donated to Railway Children	<u>(544,374)</u>	<u>(390,777)</u>
Net profit for the year	<u>-</u>	<u>-</u>
Net assets carried forward at May 31	<u>100</u>	<u>100</u>

Railway Children Trading Company Limited is a 100% subsidiary of Railway Children. During the year £428,560 from Rail Aid, £28,904 from Xmas cards and £26,130 from UK programme activities. Net profit donated to the charity was £380,527 (2021: £380,527)

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	2022	2021
	£	£
Turnover	202,152	396,355
Income from Railway Children	824,892	1,174,138
Expenditure	<u>(1,027,044)</u>	<u>(1,570,493)</u>
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 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.

14 Railway Children India	2022	2021
	£	£
Turnover	516,873	573,980
Income from Railway Children	75,156	27,223
Expenditure	<u>(610,134)</u>	<u>(580,957)</u>
Surplus/(Deficit)	<u>(93,261)</u>	<u>(170,986)</u>

Railway Children India Limited is a section 25 company registered in India. The company operates under the Railway Children trademark.

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 from the charity and amounted to £101,765 (2021: £78,056) and expenditure £97,963 (2021: £60,226).

16 Railway Children parent charity

The parent charity gross income for the year excluding RCTL income is £2,634,732 (2021: £3,467,082) and the net deficit for the year is £867,990 (2021 net deficit: £427,993).

17 Debtors and Prepayments

	Consolidated		Charity	
	2022 £	2021 £	2022 £	2021 £
Debtors	-	-	-	-
Gift aid debtor	25,279	27,814	25,279	27,814
Other debtors	35,627	186,536	2,410	185,135
Prepayments and accrued income	57,096	13,760	57,096	13,760
Railway Children Africa - owed to charity	-	-	42,534	45,108
Railway Children Trading Limited - owed to charity	-	-	605,224	435,154
Total	118,002	228,110	732,543	706,971

18 Liabilities: Amounts Falling Due Within One Year

	Consolidated		Charity	
	2022 £	2021 £	2022 £	2021 £
Creditors	63,782	48,736	35,517	31,415
Tax and national insurance	37,826	26,465	37,826	26,465
Accrued Expenditure	156,445	153,357	124,065	103,700
Total	258,053	228,558	197,408	161,580

19a Analysis of group net assets between funds

	Restricted Funds £	Designated Funds £	General Funds £	Total Funds 2022 £
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	797,000	166,619	2,009,015

19b Comparative of group net assets between funds

	Restricted Funds £	Designated Funds £	General Funds £	Total Funds 2021 £
Tangible fixed assets	-	-	33,441	33,441
Net current assets	923,065	676,000	719,666	2,318,731
Net assets at the end of the year	923,065	676,000	753,107	2,352,172

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 £144,755 (2021: £105,595).

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 three other charities Childhope, Get Connected and ICT. The association operates a payroll giving scheme on behalf of its members. Railway Children 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 2022 was £3,174 (2021: £5,958). This bank account does not form part of these consolidated accounts.

22a Movement in Funds		Balance at	Movement in Resources		Transfers	Balance at
		01/06/2021	Incoming	Outgoing		31/05/2022
		£	£	£	£	£
Restricted Funds						
Region	Funder					
East Africa	Other funders	61,865	468,594	(457,216)	12,221	85,464
	DfID - UK Aid Match	(89,353)	-	-	89,353	-
	DfID - UK Aid Direct	172,700	80,072	(163,419)	(89,353)	-
India	APPI	350,118	295,740	(419,244)	-	226,614
	Other funders	345,309	335,209	(292,286)	10,972	399,204
	Honda	13,935	11	-	-	13,946
UK	Other UK	70,824	591,404	(331,108)	-	331,120
Total Restricted Funds		925,398	1,771,030	(1,663,273)	23,193	1,056,348
Restricted Funds in Deficit		(2,293)	42,712	(51,371)	-	(10,952)
Overall Restricted Funds		923,105	1,813,742	(1,714,644)	23,193	1,045,396
Unrestricted Funds						
Designated Funds						
India		152,000	294,101	(102,101)		344,000
UK		225,000	29,216	(87,216)		167,000
East Africa		299,000	69,079	(82,079)		286,000
Total Designated Funds		676,000	392,396	(271,396)	-	797,000
General Funds		753,067	1,886,814	(2,450,069)	(23,193)	166,619
Total Unrestricted Funds		1,429,067	2,279,210	(2,721,465)	(23,193)	963,619
Total Funds		2,352,172	4,092,952	(4,436,109)	-	2,009,015

Purposes of Restricted Funds

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 2022, details are contained in the annual report.

22b Comparative Movement in Funds

		Balance at	Movement in Resources		Transfers	Balance at
		01/06/2020	Incoming	Outgoing		31/05/2021
		£	£	£	£	£
Restricted Funds						
Region	Funder					
East Africa	Other funders	22,459	98,620	(26,062)	-	95,017
	DfID - UK Aid Match	-	76,699	(166,052)	-	(89,353)
	DfID - UK Aid Direct	65,258	881,819	(774,377)	-	172,700
India	APPI	312,140	421,870	(383,892)	-	350,118
	Comic Relief	-	-	-	-	-
	Other funders	268,972	468,801	(384,952)	-	352,821
UK	Honda	10,800	3,135	-	-	13,935
	Other UK	51,056	273,943	(251,693)	-	73,306
Total Restricted Funds		730,685	2,224,887	(1,987,028)	-	968,544
Restricted Funds in Deficit		70,181	493,774	(609,394)	-	(45,439)
		70,181	493,774	(609,394)	-	(45,439)
Overall Restricted Funds		800,866	2,718,661	(2,596,422)	-	923,105
Unrestricted Funds						
Designated Funds						
India		158,011	(5,976)	(35)		152,000
UK		204,000	140,977	(119,977)		225,000
East Africa		147,016	201,325	(49,341)		299,000
Total Designated Funds		509,027	336,326	(169,353)	-	676,000
General Funds		604,068	1,844,900	(1,695,901)	-	753,067
Total Unrestricted Funds		1,113,095	2,181,226	(1,865,254)	-	1,429,067
Total Funds		1,913,961	4,899,887	(4,461,676)	-	2,352,172