

Bristol Refugee Rights

FINANCIAL STATEMENTS

31 MARCH 2016

Company Registration Number 5669208

Charity Number 1126646

Bristol Refugee Rights

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

CONTENTS

PAGE

Reference and administration details of the charity and its advisors

3

Trustees annual report

4 to 6

Independent Examiners Report

7

Statement of financial activities (including income and expenditure account)

8

Balance sheet

9

Notes to the financial statements

10 to 16

Bristol Refugee Rights

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2016

Status

Bristol Refugee Rights is a company limited by guarantee (registration number 5669208) incorporated on 9th January 2006 and granted charitable status by the Charity Commission under number 1126646 on the 11th November 2008.

Trustees

Ruth Pickersgill	Chair	
Malcolm Jenner	Treasurer	
Abdi Osman Mohamed	Vice Chair	until 15th October 2015
Richard Henderson		
James Jatta		
Mary Griggs		
Andrew May		
Adam Mohamed		
Chris Bertram		Vice Chair from 11th November 2015
Nasim Dumont		until 1 st March 2016
John Patrick Njau		from 15th October 2015
Asia Yousif		from 15th October 2015
Emmanuel Adim		from 15th October 2015

Company Secretary

Malcolm Jenner

Registered Office

Assisi Centre
Lawfords Gate
Bristol
BS5 0RE

Independent Examiner

Bristol Community Accountancy Project
The Park
Daventry Road
Knowle
Bristol
BS4 5D

Bankers

The Co-operative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Buckinghamshire Building Society
High Street
Chalfont St. Giles
Bucks
HP8 4QB

Cambridge and Counties Bank
Charnwood Court
New Walk
Leicester
LE1 6TE

Bristol Refugee Rights

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2016

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2016.

Reference and administrative information forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014.

Structure, Governance and Management

Organisation

The Charity is controlled by its governing document, Memorandum and Articles of Association.

Risk Review

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Directors

The Board of Directors, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Objectives and activities

Objects of the Charity

To relieve the needs of asylum seekers and refugees by the provision of information, advice and support.

To preserve and protect the physical and mental health of asylum seekers and their dependants and those granted refugee status and their dependants.

To advance the education of the public in general about the issues relating to refugees and those seeking asylum.

To provide facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons who have need of such facilities.

To advance the education and training of refugees, asylum seekers and their dependants.

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) by all or any of the following means:-

- relieving need among the victims of human rights abuse
- conducting research into human rights issues
- educating the public about human rights
- raising awareness of human rights issues
- promoting public support for human rights
- promoting respect for human rights among individuals and corporations.

Achievements and performance

Bristol Refugee Rights was set up as a voluntary organisation in 2005 to uphold and champion the human rights of asylum seekers and refugees. We provide a place of welcome in Bristol where asylum seekers and refugees can meet and be helped to play a full part in the life of the wider community. We also campaign more widely for the human rights of refugees and asylum seekers. Bristol Refugee Rights aims to deliver a 'user-led' service that addresses the practical and psychological needs as well as the human rights of refugees and asylum seekers by:

Bristol Refugee Rights

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2016

- welcoming people into a safe place
- empowering people to achieve an independent and productive life
- enabling social inclusion
- focussing public attention on the need to reform the asylum system to remove the abuses of human rights experienced by our service users.

If you would like to find out more about us you can log on to our website:

www.bristolrefugeerights.org.

Chair's report

It has been a privilege for me to have been Chair of Bristol Refugee Rights for another year. I continue to be impressed by the energy and commitment of all our staff and volunteers, who work way beyond what would normally be expected, and give so much of themselves to the organisation. I am also always humbled to hear the stories of our members, and the horrific circumstances so many of them have endured to reach the solidarity and safety of our Centre.

The reality, however, is that although we now offer a wide range of quality services, this still does not always make the next stage of their asylum journey easy or smooth. With an increasing number of asylum cases being turned down, persistent draconian immigration legislation with threats of detention and forced destitution, cuts to Legal Aid, and dire housing shortages, so many people are finding themselves still in traumatic situations for many years after their arrival in Bristol. Although I am amazed at many members' resilience, I am really pleased that, as well as practical support, we are increasingly focussing on trying to improve their well-being, and are developing more expertise and partnership working in this area.

The global refugee situation is clearly catastrophic, and has led to a huge increase in the numbers of people locally wanting to help in any way they can. The generosity of our friends and community fundraisers this year has enabled us to build up our reserves. However, we are having to use them to fund basic services, so need to develop a more sustainable long term business model. We operate in the context of public funding cuts (impacting on key areas such as ESOL support, social care and youth provision), which has led to a diminishing of statutory services and a contracting of the refugee voluntary sector, and we have sadly seen Refugee Action closing its local service and their final worker transferring to BRR. In the light of this, we were really pleased to gain further funding for our range of ESOL provision (from Henry Smith charity) and our Advocacy and Information work (from Big Lottery).

The national and local policy context in which we are working is getting increasingly challenging, and we have identified the need to work more strategically with local partner agencies to develop services that are coordinated and responsive, and fill the gaps. An example of this is the increasing numbers of unaccompanied asylum seeking children arriving at our Centre, which is not set up to meet young people's needs. We therefore also need to act as a catalyst and work with statutory agencies so they develop a more strategic approach to meeting the needs of asylum seekers and refugees. We were therefore pleased to be able to second a member of staff to support the Council set up the Syrian Resettlement Programme.

Finally, I would like to thank our amazing staff and volunteers for all they do to make the organisation work so effectively, and in particular Katie Hope, who came in as Director to cover for Beth Wilson's maternity leave, and has done a brilliant job. I would also like to commend my fellow trustees for their commitment and expertise, and in particular, Malcolm Jenner, (who has been such a committed Treasurer over the years), and to Nasim Dumont, who both stepped in to help us when we were without a Finance and Admin staff member at the end of the financial year.

Ruth Pickersgill MBE, Chair, Bristol Refugee Rights

Bristol Refugee Rights

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2016

Public benefit

The Trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Reserves Policy

In 2009 the Trustees agreed that we should keep 3 months of expected expenditure in free reserves, to be increased to 6 months of expected expenditure when feasible at a future date. On 8th March 2011 the Trustees reviewed this policy, taking into account the lower risk arising from much of our income being in the form of grants committed for 2, 3, or 4 years at a time, with different start dates during the year. It was then agreed that we should aim to hold 15 per cent of expected annual expenditure in free reserves, with the actual amount being reviewed each year.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

..... Date2016

Ruth Pickersgill
Chair of Trustees

Bristol Refugee Rights

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2016

I report on the accounts of the company for the year ended 31st March 2016 which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles set out in the Statement of Recommended Practice: Accounting and Reporting by Charities (effective January 2015)

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joanne Trowbridge MAAT

.....

.....2016

Bristol Community Accountancy Project
The Park, Daventry Road
Knowle, Bristol, BS4 1DQ

Bristol Refugee Rights

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 March 2016

		Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	Note	£	£	£	£
Incoming and Endowments from:					
Donations and legacies	2	39,521	-	39,521	40,476
Other trading activities		9,071	-	9,071	7,614
Investments		341	-	341	151
Charitable activities	3	-	304,903	304,903	220,315
Total		48,933	304,903	353,836	268,556
Expenditure on:					
Raising funds		1,083	-	1,083	894
Charitable activities	4	4,122	294,890	299,012	241,618
Other	5	(9)	8,179	8,170	8,486
Total resources expended		5,196	303,069	308,265	250,998
Net income/(expenditure)		43,737	1,834	45,571	17,558
Transfer between Funds		(6,949)	6,949	-	-
Total funds brought forward		55,205	9,487	64,692	47,134
Total funds carried forward	12	91,993	18,270	110,263	64,692

All of the activities of the charity are classed as continuing

The notes on pages 10 to 16 form part of these financial statements

** See note 17 for full comparative for 2015

Bristol Refugee Rights

BALANCE SHEET

YEAR ENDED 31 March 2016

	Note	£	2016 £	2015 £
Current assets				
Debtors	9	6,085		4,145
Cash at bank		166,008		150,695
Cash in hand		2,441		718
		<u>174,534</u>		<u>155,558</u>
Creditors : Amounts falling due within one year				
	10	(64,271)		(90,866)
Net assets				
			<u>110,263</u>	<u>64,692</u>
Funds				
Restricted funds	11	18,270		9,487
Unrestricted funds	11	91,993		55,205
		<u></u>	<u>110,263</u>	<u>64,692</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 396, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the trustees on and are signed on their behalf by:

.....
Malcolm Jenner - Director

.....
Richard Henderson - Director

The notes on pages 10 to 16 form part of these financial statements

Bristol Refugee Rights

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2016

1 Accounting policies

- a) The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities' (effective January 2015) and 'The FRSSE Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration.

Under the SORP 2015, where there is no specific requirement to adopt a particular accounting requirement, a charity may follow their existing accounting policies provided that the policy and related disclosures made are consistent with accepted accounting practice. This charity has decided that the accounting policies set out below, which it followed prior to the SORP 2015, shall continue to be followed:-

- b) Income from donations is included incoming resources when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.
- c) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- d) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.
- e) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- f) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- g) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Bristol Refugee Rights

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2016

Income and Endowments From:

2 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Subscriptions and Donations	31,216	-	31,216	26,019
Hardship Fund Donations	716	-	716	703
Membership Fees	378	-	378	2,494
Gift Aid	5,700	-	5,700	3,739
LARA Fund Donations	1,257	-	1,257	974
Dignity for Asylum Seekers Fund	-	-	-	4,510
Miscellaneous Income	254	-	254	2,037
	<u>39,521</u>	<u>-</u>	<u>39,521</u>	<u>40,476</u>

3 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Grants	-	293,153	293,153	220,315
Services	-	11,750	11,750	-
	<u>-</u>	<u>304,903</u>	<u>304,903</u>	<u>220,315</u>

Bristol Refugee Rights

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2016

Expenditure On:

4 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Salaries and social security costs	-	208,399	208,399	168,772
Supplies	186	6,816	7,002	9,173
Interpreting	-	1,709	1,709	1,410
Creche Salaries	-	9,306	9,306	10,502
Campaigns	-	-	-	526
Dignity for Asylum Seekers	-	-	-	2,502
Hardship Fund Payments	1,391	-	1,391	375
Trips	1,007	217	1,224	1,322
LARA Expenses	735	-	735	2,137
Room Hire	198	23,444	23,642	22,628
Catering	5	6,969	6,974	5,099
Publicity	253	-	253	134
Training	200	3,227	3,427	4,648
Staff recruitment	-	910	910	347
Photocopying/Postage/Stationery	-	4,126	4,126	3,009
Computer & Internet Expenses	-	2,175	2,175	752
Memberships	-	980	980	785
Miscellaneous (ACTA)	147	55	202	-
Telephone	-	1,855	1,855	2,300
Travel & Meetings	-	7,155	7,155	5,197
Equipment & Furniture	-	729	729	-
Evaluation	-	16,818	16,818	-
	<u>4,122</u>	<u>294,890</u>	<u>299,012</u>	<u>241,618</u>

5 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Governance & Annual Report	42	1,726	1,768	1,489
Accountancy fees	-	850	850	800
Insurance	-	1,234	1,234	724
Safeguarding	-	825	825	554
Evaluation	-	-	-	2,170
Payroll Fees	(51)	1,397	1,346	1,293
User Engagement	-	2,147	2,147	1,456
	<u>(9)</u>	<u>8,179</u>	<u>8,170</u>	<u>8,486</u>

6 Net incoming resources for the year

This is stated after charging:

	2016 £	2015 £
Independent Examiners' fees	<u>850</u>	<u>800</u>

Bristol Refugee Rights
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2016

7 Staff costs and numbers

The aggregate payroll costs were:

	2016	2015
	£	£
Wages and salaries	222,481	174,156
Social security costs	12,346	8,874
	<u>234,827</u>	<u>183,030</u>

No employee received emoluments of more than £60,000

The average monthly head count was 20 staff (2015: 16 staff)

8 Taxation

The charity is exempt from corporation tax on its charitable activities.

9 Debtors

	2016	2015
	£	£
Gift Aid	2,460	2,500
Miscellaneous Debtors	2,300	-
Prepayments	1,325	1,645
	<u>6,085</u>	<u>4,145</u>

10 Creditors: amounts falling due within one year

	2016	2015
	£	£
Trade creditors	6,801	7,629
Grant held on behalf of Bristol Hospitality Network	4,537	9,234
Deferred Income	52,083	72,083
Accruals:		
Accountancy	850	800
Miscellaneous	-	1,120
	<u>64,271</u>	<u>90,866</u>

Bristol Refugee Rights
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2016

11 Movement in funds

	At 01-Apr 2015 £	Incoming resources £	Outgoing resources £	Transfers £	At 31-Mar 2016 £
Restricted funds					
BBC Children In Need	48	26,011	(25,425)	-	634
Big Lottery Fund 2015-16	525	102,914	(98,363)	-	5,076
Bristol City Council	1,716	-	-	-	1,716
Bristol City Council-Core	-	25,550	(27,211)	1,661	-
Church Urban Fund	155	-	-	-	155
Henry Smith	2,829	37,000	(39,651)	-	178
John James	-	25,000	(26,625)	1,625	-
Lloyds Foundation	1,980	25,000	(26,626)	-	354
Bristol City Council- Syrian Resettlemer	-	14,050	(4,402)	-	9,648
Comic Relief	-	2,500	(2,663)	163	-
Anonymous donor	-	20,000	(21,300)	1,300	-
Refugee Action - Safety Day	509	-	-	-	509
Smoke Free Bristol	1,197	-	(1,198)	1	-
Quartet-	-	1,878	(1,884)	6	-
Tudor Trust 2014-16	528	25,000	(27,721)	2,193	-
Total restricted funds	9,487	304,903	(303,069)	6,949	18,270
Unrestricted funds					
General funds	45,246	47,020	(2,920)	(6,949)	82,397
Designated funds (see note 14)	9,959	1,913	(2,276)	-	9,596
Total funds	64,692	353,836	(308,265)	-	110,263

Purpose of restricted funds:

AB Charitable Trust	Core Costs - Communications and Fundraising
BBC Children In Need	Creche
Big Lottery Fund	AID and VOICE: Developing Community Engagement
Bristol City Council	Core Costs - Welcome Centre
Church Urban Fund	Kitchen Development and Cookery Project
Henry Smith	BRILL - English Classes
Hilden Trust	Core Costs - Volunteer Management
Lloyds Foundation	Core Costs - Volunteer Management
Mayor's Fund	Core Costs - Member Volunteer Expenses
Merchant Venturers	AID - Bridge Funding
Quartet Express	Bike Locks and Lights
Smoke Free Bristol	Contract with BCC
Tudor Trust	Core Costs - Main Office

Bristol Refugee Rights

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2016

12 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total £
Restricted funds			
BBC Children In Need	-	634	634
Big Lottery Fund 2015-16	-	5,076	5,076
Bristol City Council	-	1,716	1,716
Church Urban Fund	-	155	155
Henry Smith	-	178	178
Lloyds Foundation	-	354	354
Bristol City Council- Syrian Resettlement	-	9,648	9,648
Refugee Action - Safety Day	-	509	509
	-	18,270	18,270
Unrestricted funds			
General funds	-	82,397	82,397
Designated funds	-	9,596	9,596
	-	110,263	110,263

13 The income and expenditure for Bristol Hospitality Network is being managed by Bristol Refugee Rights A summary of the transactions are as follows:

	£
Balance bfwd	9,234
Income received	5,263
Expenses	(9,960)
Held on behalf of BHN	4,537

14 The Unrestricted funds is made up of a number of designated funds and general reserves, as follows:

	2016 £	2015 £
BRR Sue Njie Hardship Fund	2,616	3,351
BRR LARA Fund	1,518	1,146
BRR Dignity for Asylum Seekers Fund	3,538	3,538
BRR Stress Counselling Fund	1,523	1,523
BRR Ethicall Campaigning Fund	164	164
BRR Detention Expenses Fund	237	237
Total Designated Funds	9,596	9,959
BRR General Reserves	82,397	45,246
Total Unrestricted Funds	91,993	55,205

15 Trustee expenses

Four trustees received a total of £77 (2015: £nil) for expenses incurred during the year

16 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital.
In the event of the company being wound up the liability of the members is limited to £1 each.

Bristol Refugee Rights

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2016

17 Analysis of prior year funds, as required by paragraph 4.2. of the SORP

	Prior Year Unrestricted Funds 2015 £	Prior Year Restricted Funds 2015 £	Prior Year Total Funds 2015 £
Incoming and Endowments from:			
Donations and legacies	40,476	-	40,476
Other trading activities	7,614	-	7,614
Investments	151	-	151
Charitable activities	-	220,315	220,315
Total	48,241	220,315	268,556
Expenditure on:			
Raising funds	894	-	894
Charitable activities	18,837	222,781	241,618
Other	430	8,056	8,486
	20,161	230,837	250,998
Net income/(expenditure)	28,080	(10,522)	17,558
Transfer between Funds	-	-	-
Total funds brought forward	27,125	20,009	47,134
Total funds carried forward	55,205	9,487	64,692