

Company no. 05669208
Charity no. 1126646

Bristol Refugee Rights
Report and Financial Statements
31 March 2020

Bristol Refugee Rights

Reference and administrative details

For the year ended 31 March 2020

Company number 05669208

Charity number 1126646

Registered office and operational address Wellspring Settlement
43 Ducie Road
Barton Hill
Bristol
BS5 0AX

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Professor Chris Bertram	Chair
Nasim Dumont	Vice Chair
Christina Stokes	Treasurer until 14 November 2019
Maria Williams	Treasurer from 14 November 2019
Ruth Baker	(resigned on 10 October 2019)
Mano Candappa	
Natasha Carver	
Josie Forsyth	(co-opted 12 March 2020)
Kenneth Macharia	(appointed 10 October 2019)
Helena Milton-Thompson	
Emmanuel Nsofwa	
Ruth Pickersgill	
Irene Zikusoka	

Company secretary Sally Jones

Chief executive Beth Wilson

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	Charities Aid Foundation (Shawbrook) 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Bristol Refugee Rights

Report of the trustees

For the year ended 31 March 2020

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

Chair's report

This has been a difficult year for all charities, and Bristol Refugee Rights is no exception. Refugees and other migrants were already facing an uncertain future with changes around Brexit before the COVID-19 crisis took off, and the global pandemic and the measures necessary to fight it in the UK and other countries have made things more difficult. We have at the core of our mission the need to provide a place where the basic needs of asylum-seekers can be addressed and where their poverty and social isolation can be overcome, but the social distancing involved in "lockdown" means that many of our members find themselves in sub-standard accommodation with inadequate resources and unable to make the social connections they so desperately need.

Many of our services, such as our Early Years Project simply can't run at all under these conditions, but our staff are doing an incredible job providing advice and support for asylum-seekers and refugees in the Bristol area by phone and internet and we are campaigning and fundraising to enable our members to have the phone credits and digital access they vitally need. Thanks to all of our staff, volunteers and members for enabling BRR to keep going and to our director, Beth Wilson, for her leadership.

For the past few years we have run most of our services from the Malcolm X Centre in St Pauls and the big decision that we have taken this past year is to move to new premises from which we can operate more effectively. Moving is on hold for the moment because of COVID-19, but we hope to start a new chapter in a new home at the Wellspring Settlement in Barton Hill as soon as it is practical to do so. We would like to thank our landlords at Malcolm X and St Pauls Learning Centre for the support they have provided to us over the years.

Finally, we have some new trustees in Ken Macharia and Josie Forsyth whom we welcome to the board and I would like to thank Ruth Baker who has stepped down from the board for her service. We also have a new treasurer in Maria Williams who takes over the role from Christina Stokes.

Chris Bertram, Chair of board of trustees

Bristol Refugee Rights

Report of the trustees

For the year ended 31 March 2020

Structure, governance and management

Organisation

Bristol Refugee Rights (BRR) was incorporated as a company limited by guarantee on 9 January 2006, originally under the name Holding Refugees and Human Rights in Mind, and registered as a charity on 11 November 2008.

The charity is controlled by its governing document, memorandum and articles of association. Governance of BRR is through a board of trustees elected by the membership at the AGM. The board has final legal authority and is responsible for overseeing the operation of the entire charity and its activities. The chair, vice chair and treasurer are elected annually and trustees are elected for a three year term. All new trustees take part in a formal induction programme and receive regular training.

The board meets six times in a year. It regularly reviews its structure and the individual and corporate responsibilities of trustees. The board of trustees can set up sub-committees (i.e. to deal with detailed finances, personnel issues etc.) but all key decisions have to be taken by the full board and sub-committees have to report back to the board. At the moment there are two sub-committees which meet regularly: Staffing and Finance; and Fundraising and Communications. Other sub-committees such as Premises and Early Years Project meet only as required.

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 trustees recognise the importance of identifying and putting in place effective arrangements for the management of risk. A Risk Register has been established and has been approved by the board of trustees. It is kept under continual review by the board of trustees and any changes to risk are reviewed at each trustees meeting. Financial risks associated with reducing income streams from the government and trust funding has led to the development of an Income Generation Strategy which plans for and supports the diversification of funding and activities. Where appropriate, systems or procedures have been in place to diminish the risk the charity faces. These procedures are periodically reviewed to ensure they continue to meet the needs of the charity.

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.

Bristol Refugee Rights

Report of the trustees

For the year ended 31 March 2020

Objectives and activities

Objects of the charity

The charity adopted new objects at their AGM on 11 October 2018. These are as follows:

- 1 To relieve the needs of asylum seekers, refugees and migrants by the provision of information, advice and support;
- 2 To preserve and protect the physical and mental health of asylum seekers, refugees and migrants and the dependants of persons in those categories;
- 3 To advance the education of the public in general about the issues relating to refugees and those seeking asylum and persons with precarious migration status;
- 4 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;
- 5 To advance the education and training of refugees, asylum seekers, migrants and their dependants; and
- 6 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; and
 - Promoting respect for human rights among individuals and corporations.

The charity provides a community hub (Welcome Centre) where asylum seekers and refugees can meet and be supported to play a full part in the life of the wider community. Most services are delivered by volunteers including around 40-50% of whom are asylum seekers or refugees themselves. From the Welcome Centre hub, a number of projects operate, all providing services to BRR's members (asylum seekers, refugees and other migrants):

- Through the Advice project (formerly known as the Advocacy and Information Desk (AID) and Asylum Support Project (ASP)), we offer one to one support, information and advice to our members;
- We run several levels of ESOL and computer classes each week through our Education project (formerly known as BRILL project). The project also provides members with opportunities for non-classroom based learning and opportunities to learn about life in the UK;
- Our Early Years project provides a crèche for children from 4 months to 5 years who would otherwise not have access to statutory child care; it provides an opportunity for children to learn and play;
- Our Voice project trains and supports members to speak out about their experiences as asylum seekers and refugees;
- Asylum seekers and refugees are supported to become volunteers including volunteer interpreters within the Welcome Centre;
- Our Pride Without Borders project provides specific support to LGBT+ asylum seekers and refugees; and
- Since November 2018, our Young People's Immigration Project has been working with Young People subject to immigration control to find new and better ways of providing support and working with the local authority to achieve better long term outcomes.

In March 2020, as a result of the COVID-19 pandemic, all face-to-face services were put on pause and service delivery shifted to telephone and online with all staff working from home.

Bristol Refugee Rights

Report of the trustees

For the year ended 31 March 2020

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.

- BRR is a place of solidarity and trust; being member led is fundamental; members are supported to participate throughout the organisation;
- BRR prioritises welcome, safety, wellbeing and equality;
- BRR services are holistic; complimentary and integrated;
- Many BRR services are unique in Bristol: an Advice Service which includes asylum support advice; an Early Years Project for refugee and migrant children; an LGBT+ group specifically for asylum seekers, refugees and migrants; and
- BRR works in partnership; convening city-wide fora, bringing organisations together and working strategically to meet the needs of members and tackle root causes of the problems they face.

BRR provides a place of welcome in Bristol where asylum seekers, refugees and other migrants can socialise and be empowered to build their new life. We also campaign more widely for the human rights of refugees, asylum seekers and other migrants with insecure immigration status. 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:

- Welcoming people into a safe place;
- Empowering people to achieve an independent and productive life;
- Enabling social inclusion; and
- Focussing public attention on the need to reform the asylum system to remove the abuses of human rights experienced by our service users.

In 2019/20, BRR's Welcome Centre was open 3 days a week, 47 weeks of the year and in total received 8,694 visits from members. 260 new members were welcomed to our services and in total 1,111 members used our Welcome Centre services. An increasing number of members also received support outside of the Welcome Centre drop in with 8,773 records of us providing support to members on top of the visits to the drop in. In addition, we supported 146 members who did not attend the Welcome Centre.

Our Early Years Project provided support to 93 different children. We held 301 classes (English and computing) and 290 members attended. We supported 498 members through Advice and Young People's project. 83 members volunteered with us.

During the course of the year we had a number of successful public fundraising campaigns including for our Pride Without Borders Project and Young People's Immigration Project.

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

Financial review

In 2019/20 BRR generated funding of £555,316 and spent £483,174. A proportion of the income received in the latter half of the year was restricted for delivery of services in 2020/21. Most of our funding came from trusts, foundations, and Bristol City Council, while £107,011 of our funding came from individual donors. All funding received has been vital in ensuring that we can continue to be here for our members, and we would like to thank all donors and funders for supporting us.

Bristol Refugee Rights

Report of the trustees

For the year ended 31 March 2020

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

The reserves policy is reviewed at least every 3 years. In 2019/20, the policy was to hold a financial reserve equivalent to 3 months operating costs. This level of reserve was set as it was deemed both reasonably achievable and to be of a sufficient level to ensure continuing operation of the charity, in light of the charity holding a number of multi-year grants.

The budgeted expenditure for 2020/21 is £520,480 and therefore the target is £130,120 in general funds. Our general reserve at the end of March 2020 is £138,547 which is 6% over the target.

COVID-19

The trustees have considered the impact that the COVID-19 pandemic will have on the charity's current and future financial position. The charity is taking the following steps to mitigate the threats that COVID-19 may pose to the organisation:

- Furloughing staff whose jobs cannot be carried out during lockdown i.e. Early Years Staff;
- Furloughing by rotation other staff;
- Accessing emergency grant funding and carrying out an emergency crowdfunding campaign; and
- Preparing an emergency amended budget for the first 3 months of the year to be rolled on as needed which takes into consideration areas of increased and reduced expenditure; updating the cash flow forecast in line with this amended budget and keeping it under regular review.

The trustees consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity holds general reserves of £138,547;
- Most of the charity's grant funders have confirmed that funding can be used flexibly in order to enable us to respond to the crisis; and
- We have already secured emergency funding through grants in the region of £25,000; a number of large grant funders have confirmed that they will continue to consider our grant applications.

The trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 1(b) to the financial statements.

Bristol Refugee Rights

Report of the trustees

For the year ended 31 March 2020

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

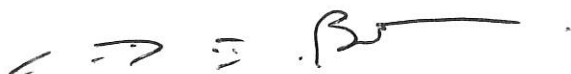
Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Approved by the trustees on 10 September 2020 and signed on their behalf by



Chris Bertram - Chair of trustees

Independent examiner's report

To the trustees of

Bristol Refugee Rights

I report to the trustees on my examination of the accounts of Bristol Refugee Rights (the charitable company) for the year ended 31 March 2020, which are set out on pages 9 to 25.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

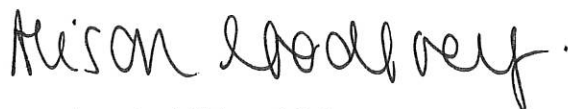
Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 17 SEPTEMBER 2020

Alison Godfrey FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Bristol Refugee Rights

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2020

		Restricted	Unrestricted	2020 Total £	Restated 2019 Total £
	Note	£	£		
Income from:					
Donations	3	371,954	157,381	529,335	550,765
Charitable activities	5	-	19,407	19,407	19,901
Other trading activities	6	-	5,605	5,605	3,520
Investments		221	748	969	1,064
Total income		<u>372,175</u>	<u>183,141</u>	555,316	<u>575,250</u>
Expenditure on:					
Raising funds		37,803	2,958	40,761	30,900
Charitable activities		<u>379,784</u>	<u>62,629</u>	442,413	<u>459,386</u>
Total expenditure	8	<u>417,587</u>	<u>65,587</u>	483,174	<u>490,286</u>
Net income / (expenditure) and net movement in funds	9	(45,412)	117,554	72,142	84,964
Reconciliation of funds:					
Total funds brought forward		<u>195,404</u>	<u>102,933</u>	298,337	<u>213,373</u>
Total funds carried forward		<u>149,992</u>	<u>220,487</u>	370,479	<u>298,337</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

The prior year comparatives have been restated to reclassify income from other trading activities as income from charitable activities. There has been no change to total income or funds carried forward.

Bristol Refugee Rights

Balance sheet

As at 31 March 2020

	Note	£	2020 £	2019 £
Current assets				
Debtors	12	8,844		4,778
Cash at bank and in hand		<u>378,943</u>		<u>314,462</u>
		387,787		319,240
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(17,308)</u>		<u>(20,903)</u>
Net current assets			<u>370,479</u>	<u>298,337</u>
Total assets less current liabilities			<u>370,479</u>	<u>298,337</u>
Net assets	14		<u><u>370,479</u></u>	<u><u>298,337</u></u>
Funds	15			
Restricted funds			149,992	195,404
Unrestricted funds				
Designated funds			81,940	14,720
General funds			<u>138,547</u>	<u>88,213</u>
Total charity funds			<u><u>370,479</u></u>	<u><u>298,337</u></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(2), 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 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 10 September 2020 and signed on their behalf by



Chris Bertram - Chair of trustees

Bristol Refugee Rights**Statement of cash flows****For the year ended 31 March 2020**

	2020	2019
	£	£
Cash used in operating activities:		
Net movement in funds	72,142	84,964
Adjustments for:		
Dividends, interest and rents from investments	(969)	(1,064)
Decrease / (increase) in debtors	(4,066)	424
Increase / (decrease) in creditors	(3,595)	(258)
Net cash provided by / (used in) operating activities	<u>63,512</u>	<u>84,066</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	<u>969</u>	<u>1,064</u>
Net cash provided by / (used in) investing activities	<u>969</u>	<u>1,064</u>
Increase / (decrease) in cash and cash equivalents in the year	64,481	85,130
Cash and cash equivalents at the beginning of the year	<u>314,462</u>	<u>229,332</u>
Cash and cash equivalents at the end of the year	<u><u>378,943</u></u>	<u><u>314,462</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in 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) and the Companies Act 2006.

Bristol Refugee Rights meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The COVID-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £138,547, designated reserves that can be drawn down if necessary of £81,940, and a cash balance of £378,943. The trustees consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

c) Conduit funding

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs are allocated in full to charitable activities.

i) 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.

j) 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.

k) Creditors

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.

l) Financial instruments

The charitable company 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 recognised at amortised cost using the effective interest method.

m) Pension costs

The company operates an independently administered defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

1. Accounting policies (continued)

n) Accounting estimates and key judgements (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities - restated

	Restricted £	Unrestricted £	2019 Total £
Income from:			
Donations	481,660	69,105	550,765
Charitable activities	4,103	15,798	19,901
Other trading activities	-	3,520	3,520
Investments	-	1,064	1,064
Total income	485,763	89,487	575,250
Expenditure on:			
Raising funds	28,665	2,235	30,900
Charitable activities	440,860	18,526	459,386
Total expenditure	469,525	20,761	490,286
Net income / (expenditure)	16,238	68,726	84,964
Transfers between funds	141,825	(141,825)	-
Net movement in funds	158,063	(73,099)	84,964

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

3. Income from donations	Restricted	Unrestricted	2020
	£	£	Total £
Grants (see note 4)	345,859	70,460	416,319
Subscriptions and donations	26,083	67,010	93,093
Membership fees	12	493	505
Gift aid	-	13,918	13,918
Gifts in kind*	-	5,500	5,500
Total income from donations	371,954	157,381	529,335

*Gifts in kind received during the year relate to the provision of small items of furniture and staff training. The charity also benefitted from donated food and clothing supplies for distribution directly to beneficiaries. As these goods are inherently difficult to value reliably, these donations are not included in the above figures.

Prior period comparative:

	Restricted	Unrestricted	2019
	£	£	Total £
Grants (see note 4)	449,394	-	449,394
Subscriptions and donations	32,266	64,721	96,987
Hardship fund donations	-	406	406
Membership fees	-	450	450
Gift aid	-	3,528	3,528
Total income from donations	481,660	69,105	550,765

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

4. Grant income	Restricted £	Unrestricted £	2020 Total £
AB Charitable Trust	20,000	-	20,000
Allen and Nesta Ferguson Charitable Trust	10,000	-	10,000
BBC Children in Need	21,497	-	21,497
Bristol City Council (Young People)	10,000	-	10,000
Bristol City Council (ESOL Assessment)	7,710	-	7,710
Bristol City Council (ESOL Network and Website)	11,000	-	11,000
Bristol City Council (Impact Fund)	58,860	-	58,860
Garfield Weston Foundation	-	10,000	10,000
John R Murray Charitable Trust	15,000	-	15,000
Lloyds Bank Foundation	33,500	-	33,500
Nationwide Foundation	-	49,460	49,460
Nisbet Trust	15,000	-	15,000
Paul Hamlyn Foundation	75,000	-	75,000
People's Postcode Lottery	15,000	5,000	20,000
Quartet Community Foundation	20,163	-	20,163
Refugee Action (National Lottery Community Fund)	28,929	-	28,929
SC and ME Moreland's Charitable Trust	-	1,000	1,000
Society of Merchant Venturers	4,200	-	4,200
St Stephens and St James Trust	-	5,000	5,000
	<u>345,859</u>	<u>70,460</u>	<u>416,319</u>

Prior period comparative:

	Restricted £	Unrestricted £	2019 Total £
Awards for All (National Lottery Community Fund)	9,963	-	9,963
BBC Children in Need	15,520	-	15,520
Bristol City Council (Impact Fund)	63,632	-	63,632
John James Bristol Foundation	51,326	-	51,326
Lloyds Bank Foundation	25,000	-	25,000
National Lottery Community Fund	100,582	-	100,582
Nisbet Trust	15,000	-	15,000
Paul Hamlyn Foundation	75,000	-	75,000
Refugee Action (National Lottery Community Fund)	21,071	-	21,071
Santander Foundation	5,000	-	5,000
St Pauls Children's Centre	20,000	-	20,000
Sylvia Adams Charitable Trust	5,000	-	5,000
The Henry Smith Charity	42,300	-	42,300
	<u>449,394</u>	<u>-</u>	<u>449,394</u>

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

5. Income from charitable activities

	Restricted £	Unrestricted £	2020 Total £
Early years project - services provided	-	8,877	8,877
Training income	-	10,530	10,530
Total income from charitable activities	-	19,407	19,407

Prior period comparative:

	Restricted £	Unrestricted £	Restated 2019 Total £
Early years project - services provided	-	7,861	7,861
Training income	4,103	7,937	12,040
Total income from charitable activities	4,103	15,798	19,901

6. Income from other trading activities

	Restricted £	Unrestricted £	2020 Total £	Restated 2019 Total £
Rental income	-	5,321	5,321	2,768
Merchandise	-	284	284	752
Total income from other trading activities	-	5,605	5,605	3,520

All income from other trading activities in the prior year was unrestricted.

7. Government grants

The charitable company receives government grants, defined as funding from Bristol City Council and the National Lottery to fund charitable activities. The total value of such grants in the period ending 31 March 2020 was £116,499 (2019: £185,285). There are no unfulfilled conditions or contingencies attaching to these grants in 2019/20.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

8. Total expenditure

	Raising funds £	Charitable activities £	2020 Total £
Catering	-	4,640	4,640
Events and trips	-	868	868
Fundraising	6,342	-	6,342
Hardship	-	2,798	2,798
Interpreting	-	11,948	11,948
Monitoring and evaluation	-	4,485	4,485
Office costs	-	23,983	23,983
Professional fees	-	8,237	8,237
Room hire	-	37,433	37,433
Staff salaries (note 10)	34,419	313,757	348,176
Training	-	5,923	5,923
Support and governance costs:			
Computer and internet	-	14,652	14,652
Governance	-	3,099	3,099
Insurance	-	2,501	2,501
Membership fees	-	2,135	2,135
Travel and subsistence	-	1,622	1,622
Volunteers expense	-	4,332	4,332
Total expenditure	40,761	442,413	483,174

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

8. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	2019 Total £
Catering	-	6,207	6,207
Events and trips	-	2,107	2,107
Fundraising	10,462	-	10,462
Hardship	-	3,607	3,607
Interpreting	-	15,249	15,249
LARA expenses	-	1,077	1,077
Monitoring and evaluation	-	7,667	7,667
Office costs	-	28,630	28,630
Professional fees	-	15,300	15,300
Room hire	-	31,346	31,346
Staff salaries (note 10)	20,438	308,009	328,447
Training	-	3,638	3,638
User engagement	-	1,860	1,860
Support and governance costs:			
Computer and internet	-	21,468	21,468
Governance	-	2,767	2,767
Insurance	-	1,745	1,745
Membership fees	-	1,959	1,959
Travel and subsistence	-	2,441	2,441
Volunteers expense	-	4,309	4,309
Total expenditure	30,900	459,386	490,286

9. Net movement in funds

This is stated after charging:

	2020 £	2019 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	107	120
Independent examiner's remuneration:	1,500	1,200

During the year, 4 trustees (2019: 1 trustee) were reimbursed for expenses relating to travel, training and subsistence.

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For the year ended 31 March 2020

10. Staff costs and numbers

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	318,895	300,038
Social security costs	18,654	18,827
Pension costs	10,627	9,582
	<u>348,176</u>	<u>328,447</u>

No employee earned more than £60,000 during the year.

Included in salaries and wages above are statutory redundancy payments of £nil (2019: £3,061).

The key management personnel of the charitable company comprise the trustees and director. The total employee benefits of the key management personnel were £35,960 (2019: £34,264).

	2020 No.	2019 No.
Average head count	<u>24</u>	<u>21</u>

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12. Debtors

	2020 £	2019 £
Trade debtors	2,197	801
Prepayments	3,586	3,977
Accrued income	3,061	-
	<u>8,844</u>	<u>4,778</u>

13. Creditors : amounts due within 1 year

	2020 £	2019 £
Trade creditors	782	7,163
Accruals	5,401	4,495
Other taxation and social security	7,745	9,245
Funds held on behalf of Bristol Hospitality Network	3,380	-
	<u>17,308</u>	<u>20,903</u>

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	149,992	81,940	155,855	387,787
Current liabilities	-	-	(17,308)	(17,308)
Net assets at 31 March 2020	149,992	81,940	138,547	370,479
Prior period comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	195,404	14,720	109,116	319,240
Current liabilities	-	-	(20,903)	(20,903)
Net assets at 31 March 2019	195,404	14,720	88,213	298,337

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

15. Movements in funds

	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
Advice	47,992	40,010	(86,586)	2,758	4,174
English and computer classes	25,326	43,710	(50,364)	-	18,672
Early action	8,264	419	(419)	(8,264)	-
Early years project	26,724	44,000	(61,781)	-	8,943
Welcome centre	29,213	105,874	(108,510)	2,555	29,132
Main office	6,250	37,878	(12,660)	2,951	34,419
Young people's project	51,635	91,784	(88,767)	-	54,652
Public speaking	-	8,500	(8,500)	-	-
Total restricted funds	195,404	372,175	(417,587)	-	149,992
Unrestricted funds					
<i>Designated funds:</i>					
Advice	10,000	-	(10,000)	-	-
BRR Sue Njie hardship fund	2,480	-	-	-	2,480
Pride Without Borders	2,240	4,575	(8,284)	1,469	-
Main office	-	15,000	(15,000)	-	-
Asylum Homelessness Project	-	49,460	-	-	49,460
New premises	-	-	-	30,000	30,000
<i>Total designated funds</i>	14,720	69,035	(33,284)	31,469	81,940
General funds	88,213	114,106	(32,303)	(31,469)	138,547
Total unrestricted funds	102,933	183,141	(65,587)	-	220,487
Total funds	298,337	555,316	(483,174)	-	370,479

Purposes of restricted funds

Advice

This project has been funded by donations, fundraising and grants from John James Foundation, Santander Foundation, Bristol City Council, AB Charitable and Refugee Action Early Action funding.

English and computer classes

These are funds restricted to be used for English classes such as the BRILL project. Funded by John James Foundation, John Murray Trust, Bristol City Council. We have also received funding through Community Learning at Bristol City Council for delivery of education funded by WECA.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

15. Movements in funds (continued)

Early action	Early Action is a joint project led by Refugee Action and funded by the National Lottery Community Fund. This is a 3 year project which started in July 2018. The fund contributes to the roles of director and operational managers to fund change in ways of working throughout the organisation.
Early years project	These are funds that are restricted to the Early Years project. Funders include Children in Need, Nisbet Trust and Sylvia Adams, Bristol City Council/Central Bristol Children's Centre, AB Charitable, Society of Merchant Venturers. Refugee Women of Bristol contributed to the running of the project, for the provision of a crèche one day a week for their members and we also had some earned income through the provision of crèches for other organisations.
Welcome centre	These are funds that are restricted to be used in running the Welcome Centre. Funders include Bristol City Council Impact Fund, Lloyds Foundation, National Lottery Community Fund (formerly known as Big Lottery), Postcode Lottery, AB Charitable, John James Foundation and Refugee Action Early Action funding.
Main office	These are funds that are restricted to be used in running the Main office. Funders include Lloyds Foundation, Quartet Catalyst Programme and Refugee Action Early Action.
Young people's project	The Young People's Project is funded by Paul Hamlyn Foundation for 2 years starting in November 2018. Income was also received through the Big Give fundraising campaign.
Public speaking	In 2019/20 we received a grant to support our members (service users) to speak out about their experiences of the asylum system from Lloyds Foundation. Previously part of our VOICE project, the Public Speaking programme provides training, builds confidence, and gives an opportunity to advocate for better treatment for asylum seekers and refugees.
Purposes of designated funds	
Advice	In 2018/19 we crowd funded for our Advice Project which formally launched on 1 April 2019 (having previously been known as our Advocacy and Information Desk and the Asylum Support Project). As a result of the publicity associated with the crowd funder, we received a high net worth donation of £10,000 which was not specified as being for Advice but was designated by trustees for the Advice Project.
BRR Sue Njie hardship fund	These are funds that are designated to be used to help destitute asylum seekers.

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For the year ended 31 March 2020

15. Movements in funds (continued)

Pride Without Borders	In 2019/20 we crowd funded for the Pride Without Borders Project and also received a number of donations through individual giving or individual fundraising events which were designated for Pride Without Borders, a group which supports LGBT+ asylum seekers and refugees.
Main office	The Main Office designated fund is made up of grants received as unrestricted but which were allocated for use by the core/main office functions of the organisation.
Advice Designated Fund - Asylum Homelessness Project	A grant was received from Nationwide Community Foundation in March 2020 for the financial year 2020/21. Due to the pandemic, we were informed by the funder that the grant could be treated as unrestricted funding, however it was agreed by trustees that the funding should be designated as for the purpose it was originally intended which was to support the Advice Team with their Asylum Homelessness work.
New premises designated fund	In 2019, BRR trustees decided to move BRR to new premises at Wellspring Settlement. The new premises were being newly built and we needed a number of bespoke adaptations to make them fit for purpose. We were also aware that there would be outlay involved in purchasing new furniture and equipment for the new premises. The move had originally been planned for late 2019/20 but was delayed and therefore trustees designated £30,000 of unrestricted funds which was to be used for premises as for this purpose going into 2020/21.

Transfers between funds

Transfers between funds represent funds which have been reallocated from the Early Action project to the Advice, Welcome Centre and the Main Office funds in line with the funders' intentions, and the transfer of funds in to the new premises fund.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

15. Movements in funds (continued)

Prior period comparative	At 1 April 2018 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2019 £
Restricted funds					
Advice	-	47,992	-	-	47,992
Advocacy and community engagement	-	104,658	(132,555)	27,897	-
Asylum support project	18,518	-	(45,745)	27,227	-
English and computer classes	1,213	67,626	(53,976)	10,463	25,326
Early action	-	21,071	(12,807)	-	8,264
Early years project	-	55,521	(71,337)	42,540	26,724
Welcome centre	15,980	101,045	(121,013)	33,201	29,213
Main office	-	12,500	(6,250)	-	6,250
Young people's project	-	75,274	(23,639)	-	51,635
BRR LARA fund	1,078	-	(1,078)	-	-
Beyond the borders picnic	30	76	(603)	497	-
BRR bike appeal	522	-	(522)	-	-
Total restricted funds	37,341	485,763	(469,525)	141,825	195,404
Unrestricted funds					
<i>Designated funds:</i>					
Advice	-	10,000	-	-	10,000
Asylum support project	4,732	-	-	(4,732)	-
Early years project	25,435	10,286	-	(35,721)	-
English classes - ESOL website	8,804	-	(8,000)	(804)	-
English classes - summer school	-	2,000	(2,000)	-	-
BRR Sue Njie hardship fund	2,600	406	(3,607)	3,081	2,480
BRR dignity for asylum seekers	2,241	-	-	(2,241)	-
Pride Without Borders	-	1,000	(6,322)	7,562	2,240
<i>Total designated funds</i>	43,812	23,692	(19,929)	(32,855)	14,720
General funds	132,220	65,795	(832)	(108,970)	88,213
Total unrestricted funds	176,032	89,487	(20,761)	(141,825)	102,933
Total funds	213,373	575,250	(490,286)	-	298,337

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2020

16. Related party transactions

One trustee, Irene Zikusoka, was paid £85 during the year to provide training at an event for the Bristol medical school (2019: One trustee received £120 for a training fee).

17. Funds received as an agent

During the year, the charity acted as custodian trustee for a number of partner organisations. An analysis of the funds received and paid by the charity is given below. Funds held at the year end are detailed in note 13.

	Funds held at 1 April 2019 £	Funds received £	Funds paid £	Funds held at 31 March 2020 £
Bristol Hospitality Network	-	3,380	-	3,380
Refugee Women of Bristol	-	1,337	(1,337)	-
Borderlands	-	2,133	(2,133)	-
	<u>-</u>	<u>6,850</u>	<u>(3,470)</u>	<u>3,380</u>