



Refugee  
Survival  
Trust

**The Refugee Survival Trust**  
**Report and Financial Statements**  
**For the Year to**  
**31 March 2011**

**Company Number: SC 274440**  
**Charity Number: SC 024328**

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**Reference and Administrative Information****Charity Reference:** SC 024328**Company Number:** SC 274440**Registered Address:** The Melting Pot,  
5 Rose Street,  
Edinburgh,  
EH2 2PR**Directors:****(Trustees of the charity)**

Eileen Baxendale	(Chair)	
Kaliani Lyle	(Vice-chair)	(appointed 14/04/2010)
Duncan Ross	(Secretary)	
Judith Crichton	(Treasurer)	(appointed 21/12/2010)
Janet Price		
Mhoraig Green		
Philippa Bonella		(appointed 03/09/2010)
Rosemarie McIlwhan		(appointed 03/09/2010)
Shafiq Mohammed		(appointed 03/09/2010)
Angela Gardiner		(appointed 15/02/2011)
Susan Martin		(appointed 15/02/2011)

**Former directors**

Laurie Naumann	(resigned 03/09/2010)
Marion Goldsmith	(resigned 03/09/2010)
Alan Logan	(resigned 30/09/2010)

**Independent Examiner:** John G. Norman, C. A.  
Norman, Downie & Kerr Ltd.**Accountants:** Norman, Downie & Kerr Ltd,  
The Courtyard,  
130 Constitution Street,  
Edinburgh, EH6 6AJ.**Bankers:** Co-operative Bank Plc,  
PO Box 250,  
Skelmersdale, WN8 6WT**Legal Advisors:** Turcan Connell  
Princes Exchange  
1 Earl Grey Street  
Edinburgh, EH3 9EE

***Report of the Directors***

The Refugee Survival Trust (RST) Board members are pleased to present their report and financial statements for the year ended 31 March 2011.

2010-11 was a challenging year for RST, but also a year which saw very positive changes for the organisation. After a difficult period of 18 months in which funding difficulties meant we had no paid member of staff, we were able to secure new funding for a part-time Development Manager funded by Esmée Fairbairn Foundation (appointed December 2010). We have also strengthened our Board of Trustees with six new trustees since the beginning of the year. As a result, the organisation is entering 2011-12 in a stronger position.

As well as fulfilling our obligations to the Office of the Scottish Charity Regulator and Companies House, we hope this report will be of interest to all stakeholders. It provides an overview of our activities and achievements during the year including continuing our two programmes of grant-giving and publishing a joint research report with British Red Cross on destitution amongst people seeking asylum in Scotland.

***Governance and Management***

The Refugee Survival Trust is incorporated as a company limited by guarantee and is a registered Scottish charity. The company is governed by the terms of its Memorandum and Articles of Association.

The appointment of the Board members (who are the directors of the company and trustees of the charity) is approved each year at the Annual General Meeting, in accordance with the procedure outlined in the charity's Memorandum and Articles. One-third of the Board retire from office each year, and are eligible for reappointment for a further term of three years. All members of the Board are members of the charitable company and no member has any contract with the charity. The names of Board members and other reference and administrative information are stated on page 2.

***Vision and Mission***

The vision of RST is that all refugees and people seeking asylum in Scotland should receive just and respectful treatment and support appropriate to their needs.

Our mission is to do everything within our available resources and powers to achieve that vision by enabling and supporting people seeking asylum and refugees in need.

***Aims and Activities***

RST aims to:

1. prevent and alleviate the destitution of refugees and people seeking asylum in Scotland
2. support opportunities for refugees and people seeking asylum to be active citizens;
3. raise awareness of the issues facing refugees and people seeking asylum; and

4. influence the development of policy and good practice with reference to refugees and people seeking asylum.

RST achieves its aims through:

- the provision of grants to alleviate destitution or enhance employment and integration prospects;
- research into the causes of destitution;
- partnership working;
- influencing national policy and procedures; and
- raising awareness of the issues facing people seeking asylum and refugees in the wider community.

RST's core work is providing emergency or short-term financial assistance to refugees and people seeking asylum and their families who are destitute or face destitution. RST raises the majority of the funds for its *Destitution grants* from individual donations and charitable trusts. We also receive a regular contribution of £1,000 per month from the British Red Cross for this grants programme.

In addition RST makes *Access to Education and Employment grants*, which support refugees and people seeking asylum in moving towards education, training and employment. This grants programme was also funded this year from charitable trusts and donations from individuals and organisations.

RST does not provide grants directly to refugees and people seeking asylum, but does this through partner agencies that deliver direct services. Chief among these is the Scottish Refugee Council, which distributes RST grants through its One Stop Service in Glasgow and Edinburgh.

**During 2010-11, we have made the following progress in achieving our aims:**

- We have awarded 644 grants with a total value of £39,038 to prevent the destitution of 644 adults and 37 children, ensuring that they had money with which they could buy food and put a roof over their heads.
- We have awarded 58 grants with a value of £8018 to enable 36 refugees and 22 people seeking asylum to access employment, training and volunteering opportunities.
- We have maintained our strong working relationships with the Scottish Refugee Council and British Red Cross to provide grants to tackle destitution, and with the Scottish Refugee Council, Skills Development Scotland and Karibu to provide Access to Education and Employment grants.
- In February 2011 we published a joint research report "21 Months Later" with British Red Cross. It analysed data from our destitution grants and identified successes made in tackling destitution and further action required.
- We have continued our participation in the meetings of the Scottish Asylum Stakeholder Forum (SASF) run by UK Border Agency to ensure that destitution remains on the agenda.
- We have contributed to a range of public events to raise awareness of the work of RST and for fund raising purposes.

More details on our achievements follow in the next section of the report.

**Achievements and Performance****Summary**

Following the loss of RST's only part-time member of staff in May 2009, for the first three quarters of 2010-11 the organisation's core work was carried out solely by a committed team of office volunteers and the voluntary management committee with no support from a paid member of staff. The office volunteers generously contributed over 900 hours of their time and played a major role in ensuring the continued successful operation of the organisation through comprehensive office management, preparation of evidence based reports, fundraising and website updating.

Their contribution meant that RST's principal work in fundraising for and distributing *Destitution* and *Access to Education and Employment grants* continued throughout the year.

In December 2010 we were able to appoint a part-time (21 hours/week) Development Manager as a result of new funding from Esmée Fairbairn Foundation.

We also published a joint research report, *21 Months Later*, with British Red Cross which analyses data from our destitution grants and monitors progress since our earlier report, *21 Days Later*.

**Destitution Grants**

Destitution grants are made to those within the asylum process who have no government support or other funding. We also offer two week 'breathing space' grants to people who have been refused asylum to enable them to consider their options. The grants are awarded at the current rate of government support for asylum seekers (70% of the income support level).

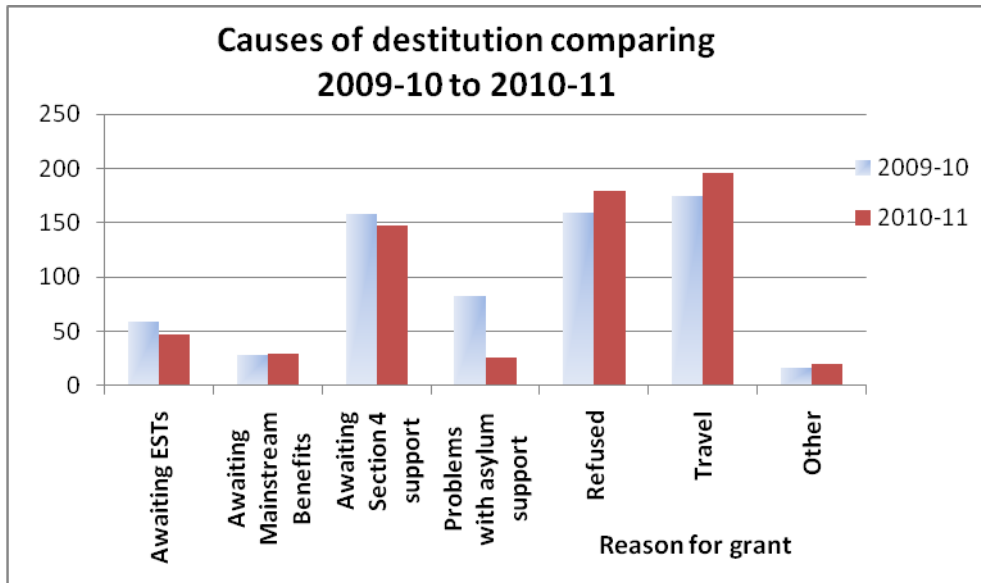
Over the past year RST has awarded 644 grants to prevent the destitution of 681 refugees and asylum claimants living in Scotland. All of these people had no other means of supporting themselves and many of them had additional vulnerabilities. Beneficiaries included:

- 253 people who were homeless
- 11 pregnant women
- 9 new mothers
- 9 unaccompanied minors

Overall there has been a reduction in the number of grants. This reflects the reduction in numbers of new asylum seekers being dispersed to Scotland and a reduction in legacy cases still to be resolved as the year progressed.

	<b>2010-11</b>	<b>2009-10</b>	<b>2008-09</b>
Total number of destitution grants:	644	679	955
Number of people supported:	681	765	1,161
Adults:	644	679	1,011
Children:	37	86	150
Total value of grants:	£39,038	£36,874	£51,264
Average grant value:	£60.62	£54.31	£53.68

**Causes of Destitution**



The causes of destitution have remained approximately the same as for 2009-10.

**Travel**

The most common reason for destitution grants in 2010-11 was for travel, 30% of total destitution grants awarded (196 grants). RST continues to pay the travel costs for single people and childless couples seeking asylum who arrive in Scotland, but are required to travel to a screening centre in Croydon to submit their claim for asylum. We also pay travel costs for people who need to travel to Liverpool to submit an appeal on their claim.

The 196 travel grants awarded total £9,178. This compares to £7,637 in 2009-10.

We used the public launch of our report, *21 Months Later*, in February 2011, to highlight the plight of people who have to travel unaided from Scotland to South London, to claim asylum. Since 2003 when the Government introduced the requirement for people to travel to England (initially to Liverpool and now to Croydon) to claim asylum, RST has paid £46,500 in grants to enable 1,162 people who would not otherwise have had the money to travel. We have funded a further 112 people to travel to Liverpool to submit fresh submissions about their asylum claim.

**Breathing Space Grants**

The number of refused asylum claimants approaching the RST for support has increased again this year and represents 28% of total destitution grants (179 grants) awarded to people who have reached the end of the asylum process and are either gathering evidence for a fresh claim, appealing the decision or considering applying for section 4 support.

**Section 4 Support Delays**

The number of applicants awaiting Section 4 support has continued to be a cause for concern. The waiting period in disputed cases may be several weeks or months and RST is only able to offer people a maximum of two weekly grants. 22% of destitution grants this year (147 grants) were awarded to people awaiting their Section 4 support.

***Emergency Support Tokens***

The number of grants made for people awaiting emergency support tokens (ESTs), which was particularly high in 2008-9, has reduced again this year from 59 grants in 2009-10 to 47 grants in 2010-11. (A reduction from 9% to 7% of all destitution grants awarded). This suggests improved administrative arrangements have continued.

***Awaiting Mainstream Benefits***

The arrangements established with Jobcentre Plus to offer dedicated support to people newly awarded refugee status have now been terminated but this has not, so far, had a significant effect on the numbers of people experiencing delays in accessing mainstream benefits. 29 grants were awarded to refugees awaiting mainstream benefits this year. This amounts to 5% of destitution grants this year and compares to 28 grants (4%) in the previous year.

***Problems with Accessing Asylum Support***

Over the past two years there has been a welcome drop in applications from people having problems with their asylum support (e.g. support being stopped erroneously by UKBA or faults with their ARC payment cards) and this has continued in the last year. We awarded 26 grants (4%) compared to 82 grants (12%) in 2009-10.

***Other***

20 grants were awarded for other reasons including 6 people released from detention with no support, 9 people needing emergency accommodation, and 2 grants for funeral expenses.

**John: help to travel to London to claim asylum**

John arrived at the Scottish Refugee Council (SRC) offices exhausted, hungry and scared. After a long uncomfortable journey in a truck, he had arrived in the early hours of the morning and spent a cold frightening night in a phone box. He hadn't had anything to eat or drink and barely spoke a word of English.

He said he wanted to claim asylum and was struck by fear and incomprehension when he was told his journey wasn't over, and that he must turn around and get on the night bus to Croydon.

'What is Croydon,' he asked, through a translator. 'Is it an internment camp?' After reassuring him it was not, all SRC could do was give the young man a map to the bus station, a bus ticket, and money for a meal, paid for through an RST grant. Without the grant from RST he would have had no means of paying for his bus ticket.

**Access to Education and Employment (A to EE)**

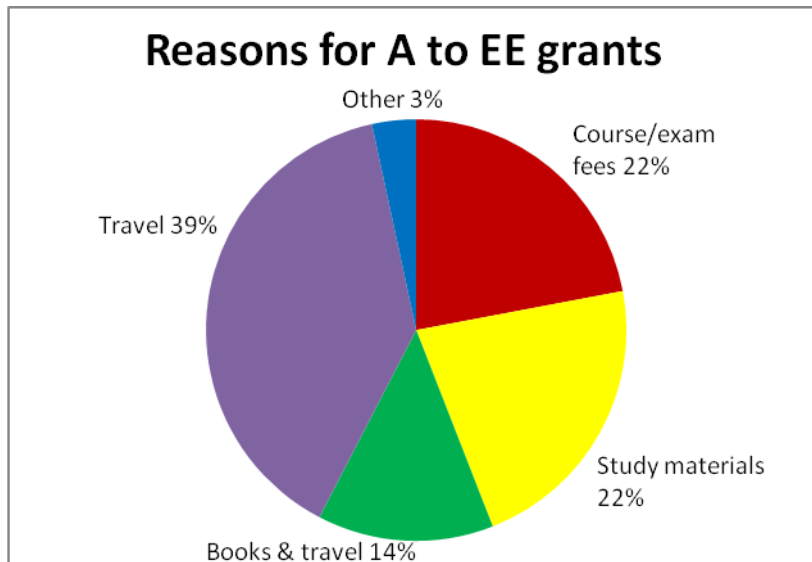
Access to Employment grants of up to £150 per person are provided to help recipients to access work (for those who have permission to work) or study opportunities to which they would not otherwise have had access.

In 2010/11 RST awarded 58 grants with a value of £8,018 to support 36 refugees and 22 people seeking asylum to access employment, training and volunteering opportunities. Approximately two thirds of the applications came through Skills Development Scotland and one third through Scottish Refugee Council

The grants paid for costs including travel to college, course books and equipment, examination costs and home computers. Grants for travel costs have become increasingly important as many applicants have no cash available and there is often no other source for this type of grant.

Year	2010-11	2009-10	2008-09
Grant numbers	<b>58</b>	53	57
Allocation	<b>£8,018</b>	£7,496	£7,743

The number of grants awarded is similar to the number awarded in the last two years but this level of grant-giving reflects current constraints on RST funding. We had no dedicated funding for this grants programme in 2010-11 and grants were funded from our unrestricted funds received through ad hoc and regular donations. RST has previously benefitted from Scottish Government and Oxfam funding for this grants programme.



**George: help to get his first job in Scotland**

George fled his home country leaving behind a wife and two small children. After waiting six years, he was finally recognised as a refugee. His main aim is now is to get a job so that he can begin the process of bringing his family here to join him.

As an active, fit young man, he was able to register for the new security licence which is now a requirement for all security guards. However he couldn't pay the £360 fee required.

RST made an A to EE grant to pay for part of the fee and George is now successfully registered and waiting to start work.

**Research**

In February 2011 we published *21 Months Later* our progress report on efforts to prevent destitution since the publication of *21 Days Later*, our joint report with British Red Cross on refugee and asylum seeker destitution.

The original report drew upon analysis of destitution grants made over five and a half years to the end of June 2008 and was the first comprehensive analysis of over 3,000 grants awarded to people seeking asylum and refugees by RST over the period. It revealed how the system and administrative errors make people destitute and recommended practical steps to tackle this.

*21 Months Later*, the new joint report produced with the British Red Cross examines progress in achieving these steps. Key successes highlighted include strong partnership working between agencies and improvements in the delivery of emergency support tokens.

Further actions which are identified include allowing all applicants to claim asylum in Scotland; identifying and tackling problems with Application Registration Cards; and improving communications with detention centres to ensure immediate support on release.

RST and British Red Cross are committed to working with partners to push for action on these recommendations.

**Financial Review**

Details of income and expenditure are shown in the Statement of Financial Activities on page 13 and the related notes to the accounts.

RST derives most of its income from grants and donations, which are set out in note 1 on page 15. The key points are:

- The difficult financial climate has resulted in a significant drop in income from charitable trusts; however funding for a part-time development manager was secured from Esmée Fairbairn Foundation in December 2010.
- We continued to receive £1,000 per month towards our destitution grants programme from British Red Cross.
- The drop in funding from charitable funds was partially offset by increases in other charitable income, particularly regular donations, which exceeded budget.
- The Esmée Fairbairn grant is paid in two annual instalments in advance. At the end of March 2011, there was therefore an unspent balance on this restricted income of £12,316, available to meet the next six months' expenditure.
- The results for the year show a net increase in funds of £4,604 with total net funds of £33,758 (2010 £29,154) carried forward.

**Future funding**

The fundraising strategy for the coming year involves seeking to attract sufficient funding to cover the portion of our core costs not already met by the Esmée Fairbairn grant and to continue meeting demand for destitution and A to EE grants while retaining reserves at the target level of operating costs for three months.

This will be achieved through concerted efforts to build up the number of regular donors that support RST, as well as attracting further trust funding, other *ad hoc* funding and, if available, funding from statutory sources.

Over £24,000 has been raised in the current financial year to mid-July 2011.

**Reserves Policy**

It is Board policy to hold a three month reserve of unrestricted funds. This would allow RST to respond quickly and effectively to changes in legislation that significantly increase demand on funding. It would also allow us to meet outstanding obligations if fundraising is ever to prove unsuccessful.

**Signed on behalf of the Board:****Duncan F. Ross****Date: 1 August 2011****Director**

***Report of the Independent Examiner  
To the Directors of The Refugee Survival Trust***

I report on the accounts of The Refugee Survival Trust for the year ended 31 March 2011, which are set out on pages 12 to 17.

***Respective responsibilities of directors (trustees) and examiner***

The directors, as trustees of the charity, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006. They consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

***Basis of independent examiner's statement***

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

***Independent examiner's statement***

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

**John G Norman CA**

**Date: 1 August 2011**

Norman, Downie & Kerr Ltd  
Chartered Accountants  
130 Constitution Street, Leith  
Edinburgh EH6 6AJ

## **Accounting Policies**

### ***Basis of Accounting***

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007) and the Statement of Recommended Practice *Accounting and Reporting by Charities*, issued in March 2005 (SORP 2005).

The concessions available for smaller charities, set out in Appendix 5 of SORP 2005, have been applied so that resources expended have not been analysed by activity.

### ***Grants & donations***

Income from periodic grants is recognised in the period when the grant is due, as invoiced. Income from other grants and donations is recognised on receipt provided any conditions for use of the grant have been fulfilled. Where the grant or donation is given for a specific purpose, any unexpended portion is carried forward as a restricted fund.

### ***Resources Expended***

All expenditure is accounted for on an accruals basis.

Grants payable are included for all grant claims made for the year (or best estimate of this if the final claim has not been received)

Governance costs are those associated with the running of the charitable company.

### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rate:

Computer equipment:	33% per annum
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### ***Taxation***

The company is a registered charity and is exempt from corporation tax on its present charitable activities. The company is not registered for VAT and expenditure includes VAT where appropriate.

### ***Pension Costs***

Pension costs represent defined contributions payable for the accounting period.

### ***Funds***

*Unrestricted funds* can be used in accordance with any of the charitable objects at the discretion of the Management Committee.

*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.

### Statement of Financial Activities (including Income & Expenditure Account) For the year ended 31 March 2011

	Note	Unrestricted Funds £	Restricted Funds £	Total 2011 £	Total 2010 £
<b>Incoming Resources:</b>					
<b><i>Incoming resources from generated funds:</i></b>					
<i>Voluntary income:</i>					
Grants & donations	1	25,676	37,747	63,423	76,167
Membership		236	-	236	530
<i>Investment income:</i>					
Deposit interest		77	-	77	107
<b>Total incoming resources</b>		<u>25,989</u>	<u>37,747</u>	<u>63,736</u>	<u>76,804</u>
<b>Resources expended:</b>					
<b><i>Charitable activities:</i></b>					
Destitution grants	2	20,657	14,735	35,392	30,895
Access to Employment grants	2	7,827	-	7,827	6,787
Staff costs	3	-	5,811	5,811	5,552
Travel & volunteer expenses		-	152	152	165
Publicity & events		-	872	872	1,772
Training & research		-	675	675	621
<i>Administrative support costs:</i>					
Staff recruitment		-	643	643	-
Office occupancy costs		2,876	600	3,476	3,350
Other administrative costs	4	496	1,943	2,439	1,431
<b><i>Governance costs:</i></b>					
Capacity building / organisational review		-	-	-	793
Accountancy / independent examiner's fee		1,020	-	1,020	999
Management meetings		271	-	271	151
Board recruitment		554	-	554	-
<b>Total resources expended</b>		<u>33,701</u>	<u>25,431</u>	<u>59,132</u>	<u>52,516</u>
<b>Net incoming/(outgoing) resources</b>					
- Net income/(expenditure) for year		(7,712)	12,316	4,604	24,288
<b>Net transfers</b>		-	-	-	-
<b>Net movement in funds</b>		(7,712)	12,316	4,604	24,288
<b>Funds brought forward</b>		<u>29,154</u>	<u>-</u>	<u>29,154</u>	<u>4,866</u>
<b>Funds carried forward</b>	8	<u>21,442</u>	<u>12,316</u>	<u>33,758</u>	<u>29,154</u>

The notes on pages 15 to 17 and the accounting policies on page 12 form part of these financial statements.

**Balance Sheet at 31 March 2011**

	<b>Note</b>	<b>2011</b> <b>£</b>	<b>2010</b> <b>£</b>
<b>Fixed Assets:</b>			
Tangible assets	<b>5</b>	<u><b>241</b></u>	<u>118</u>
<b>Current Assets</b>			
Debtors	<b>6</b>	-	3,260
Cash at bank & in hand		<u><b>54,888</b></u>	<u>38,592</u>
		<b>54,888</b>	41,852
<b>Current Liabilities</b>			
Creditors due within one year	<b>7</b>	<u><b>21,371</b></u>	<u>12,816</u>
<b>Net Current Assets</b>		<u><b>33,517</b></u>	<u>29,036</u>
<b>Net Assets</b>		<u><u><b>33,758</b></u></u>	<u><u>29,154</u></u>
<b>Funds:</b>			
Restricted funds	<b>8</b>	<b>12,316</b>	-
Unrestricted funds	<b>8</b>	<u><b>21,442</b></u>	<u>29,154</u>
<b>Total Funds</b>		<u><u><b>33,758</b></u></u>	<u><u>29,154</u></u>

For the year ended 31 March 2011 the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Approved by the Board and authorised for issue on 1 August 2011**

**Signed:**

***Duncan F. Ross***

**Date: 1 August 2011**

**Director**

The notes on pages 15 to 17 and the accounting policies on page 12 form part of these financial statements.

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### Notes to the Financial Statements For the year ended 31 March 2011

<b>1. Grants and Donations</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2011</b>	<b>Total 2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Big Lottery Fund <i>(core development costs)</i>	-	-	-	14,846
Esmée Fairbairn Foundation <i>(core development costs)</i>	-	23,012	<b>23,012</b>	-
British Red Cross - <i>for destitution grants</i>	-	13,000	<b>13,000</b>	12,000
Oxfam <i>(for Access to educ'n &amp; employm't)</i>	-	-	-	5,000
Trust fund donations	1,000	-	<b>1,000</b>	17,500
Good Gifts donations	-	1,735	<b>1,735</b>	1,004
General donations & fund-raising	24,676	-	<b>24,676</b>	25,817
<b>Total Grants and Donations</b>	<u>25,676</u>	<u>37,747</u>	<u><b>63,423</b></u>	<u>76,167</u>

<b>2. Grants Payable</b>	<b>2011 Number</b>	<b>2011 £</b>	<b>2010 Number</b>	<b>2010 £</b>
Destitution grants	<b>644</b>	<b>35,392</b>	679	30,895
Access to Employment grants	<b>58</b>	<b>7,827</b>	53	6,787
		<u><b>43,219</b></u>		<u>37,682</u>

All grants are to individuals. Further details are given in the Management Committee report.

<b>3. Staff costs</b>	<b>2011 £</b>	<b>2010 £</b>
Gross salary	<b>5,224</b>	3,014
Social security costs	<b>425</b>	259
Pension costs	<b>162</b>	179
Redundancy payment	-	2,100
	<u><b>5,811</b></u>	<u>5,552</u>
Number of staff (part of year)	<u><b>1</b></u>	<u>1</u>

No remuneration or expenses were paid to directors during the year.

**Notes to the Financial Statements (cont.)**

<b>4. Other administrative costs</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Office supplies	<b>1,748</b>	703
Insurance	<b>368</b>	-
Payroll fees	<b>162</b>	50
Bank charges & sundry	<b>43</b>	46
Depreciation	<b>118</b>	632
<b>Total</b>	<b><u>2,439</u></b>	<b><u>1,431</u></b>

**5. Tangible Fixed Assets**

	<i>Office Equipment</i>
<i>Cost :</i>	<b>£</b>
At 1 April 2010	<b>1,899</b>
Additions in year	<b>359</b>
Disposals in year	<b>(350)</b>
<b>At 31 March 2011</b>	<b><u>1,908</u></b>
 <i>Depreciation:</i>	
At 1 April 2010	<b>1,781</b>
Charge for year	<b>118</b>
On disposals	<b>(232)</b>
<b>At 31 March 2011</b>	<b><u>1,667</u></b>
 <i>Net Book Value:</i>	
<b>At 31 March 2011</b>	<b><u>241</u></b>
 At 31 March 2010	<b><u>118</u></b>

<b>6. Debtors</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
<i>Amounts due within one year:</i>		
Accrued grant income	-	3,000
Other debtors (Gift Aid)	-	260
	<b><u>-</u></b>	<b><u>3,260</u></b>

<b>7. Creditors</b>		
	<b>£</b>	<b>£</b>
<i>Amounts due within one year:</i>		
Tax & social security	<b>1,835</b>	-
Grant accruals	<b>17,026</b>	11,130
Other accruals	<b>2,510</b>	1,686
	<b><u>21,371</u></b>	<b><u>12,816</u></b>

### Notes to the Financial Statements (cont.)

<b>8. Movement on Funds</b>	<b>At 1.4.10 £</b>	<b>Movement in Resources</b>			<b>At 31.3.11 £</b>
	<b>£</b>	<b>Incoming £</b>	<b>Outgoing £</b>	<b>Transfers £</b>	
<b>Restricted funds:</b>					
Esmée Fairbairn Foundation (core development)	-	23,012	(10,696)	-	<b>12,316</b>
Destitution grants (Red Cross)	-	13,000	(13,000)	-	-
Good Gifts donations (for grants)	-	1,735	(1,735)	-	-
<b>Total restricted</b>	<u>-</u>	<u>37,747</u>	<u>(25,431)</u>	<u>-</u>	<u><b>12,316</b></u>
<b>Unrestricted funds:</b>					
Fixed asset fund (see note below)	118	-	(118)	241	<b>241</b>
General fund	29,036	25,989	(33,583)	(241)	<b>21,201</b>
<b>Total unrestricted</b>	<u>29,154</u>	<u>25,989</u>	<u>(33,701)</u>	<u>-</u>	<u><b>21,442</b></u>
<b>Total funds</b>	<u><u>29,154</u></u>	<u><u>63,736</u></u>	<u><u>(59,132)</u></u>	<u><u>-</u></u>	<u><u><b>33,758</b></u></u>

#### Notes:

The *fixed asset fund* corresponds to the net book value of fixed assets. Annual depreciation is charged to the fund and the cost of fixed assets purchased and the net book value of disposals is transferred.

<b>9. Analysis of Net Assets Between Funds</b>	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	-	241	<b>241</b>
Cash at bank	15,295	39,593	<b>54,888</b>
Creditors	(2,979)	(18,392)	<b>(21,371)</b>
<b>Net Assets at 31 March 2011</b>	<u>12,316</u>	<u>21,442</u>	<u><b>33,758</b></u>