

RST

Refugee
Survival
Trust



Annual Report and Financial Statements

2016-17

Report of the Directors

The Refugee Survival Trust (RST) Directors, who are also the Board Members and Trustees of the Charity, are pleased to present their report and financial statements for the year ended 31 March 2017.

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.

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

Registered Address: Suite B
Stanhope House
12 Stanhope Place
Edinburgh
EH12 5HH

Trading Address Robertson House
152 Bath Street
Glasgow
G2 4TB

Board members (company directors and trustees of the charity):

The appointment of the Board members 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.

Co-chair Kate Alexander
Co-chair Benjamin White
Treasurer Gabriel Kaifala
Secretary Nicola Manison
Agatha Kai Kai
Tanjeel Maleque
Jacqueline Farmer
Elizabeth Quinn (co-opted December 2016)
Adnan Ibrahim (co-opted December 2016)
Nhabeela Rahmatullah (co-opted December 2016)
Mick Patrick (co-opted December 2016)

Former directors:

Karin Goodwin (resigned 2016)
Morag Gillespie (resigned 2016)

Accountants: Paul Clelland Accountancy
Suite 1 First Floor West
Clydeaway House
813 South Street
Glasgow G14 0BX

Independent Examiner: Paul M Clelland, CA

Legal Advisors: Turcan Connell
Princes Exchange
1 Earl Grey Street
Edinburgh, EH3 9EE

Bankers: Co-operative Bank Plc,
PO Box 250,
Skelmersdale, WN8 6WT

Message from the co-chairs



As ever, we had a busy year in 2016-17. Our Destitute Asylum Seeker Service (DASS) had its first full year of operating at capacity and assisted 213 clients through a mixture of destitution advice, legal support, and accommodation. Our longer-established grants programmes continued to support many people in need. We gave out £72,189 in destitution grants, assisting over 1300 people—including many families with children. (We also contributed to the Scottish Parliament’s enquiry into the links between insecure immigration status and destitution.) Our Access to Education and Employment scheme, re-opened in 2015-16, provided grants to 42 people for things ranging from course books to travel costs, totalling £5,169. Many of them were referred to us by our new partner for the scheme, Glasgow Clyde College. And after a successful online fundraising drive for our winter bus pass scheme, we decided to keep it open all year round: a one-day bus pass can really help one of our clients, with practical things like visiting a doctor or a solicitor as well as getting a chance to spend the day in town living a normal life.

We also set up new partnerships over the year with two organisations in Edinburgh, The Welcoming and Saheliya, so that asylum seekers and refugees there can access our schemes. Our fundraising through the year was successful, allowing us to meet the increasing need for our support, and we’re very grateful to all our donors, large and small, for their generosity.

We would also like to thank our amazing, hard-working staff. Cath, Andrew, and Dodee continued their good work on the DASS project. Our coordinator Diana Rix moved on to Amsterdam, and her replacement Zoe joined us in September. Katherine, who joined us in early 2016 as a part-time administrator, almost immediately put in a successful funding application to the Voluntary Action Fund to expand her hours in 2016/17, supporting our volunteers and setting up an office internship programme to give refugee volunteers a chance to consolidate their skills and develop a track record of work experience in the UK.

Finally, Karin and Morag stepped down from the Board at the last AGM, and Adnan, Liz, Mick, and Nhabeela joined us. Many thanks to the Board for their work, and to our past chair Philippa for coming back to lead our strategy day in January, helping us to plan for the coming year.

Kate Alexander and Ben White

RST Supporters and Partners 2017

In partnership with



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 our vision by enabling and supporting people seeking asylum and refugees in need.

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 integrate and to be active citizens.
3. Raise awareness of the issues facing refugees and people seeking asylum.
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, including service delivery;
- Influencing national policy and procedures; and
- Raising awareness of the issues facing people seeking asylum and refugees in the wider community.

1. Prevent and alleviate the destitution of refugees and people seeking asylum

Destitute Asylum Seeker Service



The Destitute Asylum Seeker Service (DASS) supports people experiencing long-term destitution and works with them to find routes out of destitution. We work with asylum seekers whose asylum appeal has been refused and are Appeal Rights Exhausted. Most DASS clients are destitute, with no accommodation or income. Some are still living in Home Office accommodation but have been given notice to quit.

This year, DASS worked with **213** destitute people of **36** different nationalities. **78%** were men, **22%** women. **35** people had diagnosed physical health conditions, and **26** had diagnosed mental health conditions.

Case study

Mr B's support terminated in November last year and he had been living with his friend since then but the friend could no longer afford to accommodate or support him. The adviser applied for a destitution payment from RST. The adviser also provided Mr B with information including where he could access, foodbanks, hot meals, clothing and washing facilities. Mr B's HC2 health certificate had expired so the adviser assisted him to complete an HC1 form, and posted it on his behalf. Mr B was advised about his entitlement to Section 4 support since he had already submitted a fresh asylum claim. The adviser assisted him to gather all his destitution history and to compile a self-statement to support his Section 4 application. Eventually, the client was placed in shared accommodation and is now more positive about the future.

Living Arrangements

30% (65) were sofa surfing / staying with friends
34% (73) were in the Home Office move on period
5% (11) were street homeless / sleeping rough



DASS in numbers:

2190 nights of accommodation provided in our project flats / house

59 people assisted with applications for Section 4 support

134 people signposted to food services

12 meetings of the DASS service user group forum facilitated

45 people provided with legal advice

62 travel grants to Liverpool applied for

25 people referred to specialist health services

21 people referred to homeless health services

Service user feedback:

“ The difference is unexplainable because now I have a place to stay and that is the most important thing. This is the beginning and that feels amazing.”

“If it wasn't for the destitution adviser, I would have been on the street until now.”

“[The accommodation worker] has helped me a lot. She encourages me all the time.”

DASS partnership

The DASS partnership consists of large and small organisations coming together to provide an integrated holistic service. This year there were 9 members of staff and 198 volunteer contributions working with 7 different partners: Refugee Survival Trust, Scottish Refugee Council, British Red Cross, Strathclyde Law Clinic, Glasgow Night Shelter for Destitute Asylum Seekers, Fasgadh and Rehoboth Nissi Ministries.

1. Prevent and alleviate the destitution of refugees and people seeking asylum

Destitution grants

Our Destitution Grants programme provides small lifeline payments to asylum seekers and refugees who do not receive support from the government or other sources. Destitution grant rates are £36 per week for adults (just below the current level of government support for asylum seekers — £36.95 per week)

One-off grants are available to people seeking asylum and to refugees for up to six months after they are granted refugee status.

In 2016-17 we provided 831 grants to a total value of £72,189. The average grant was £86.87, which was significantly higher than previous years, reflecting a higher number of families seeking grant support.

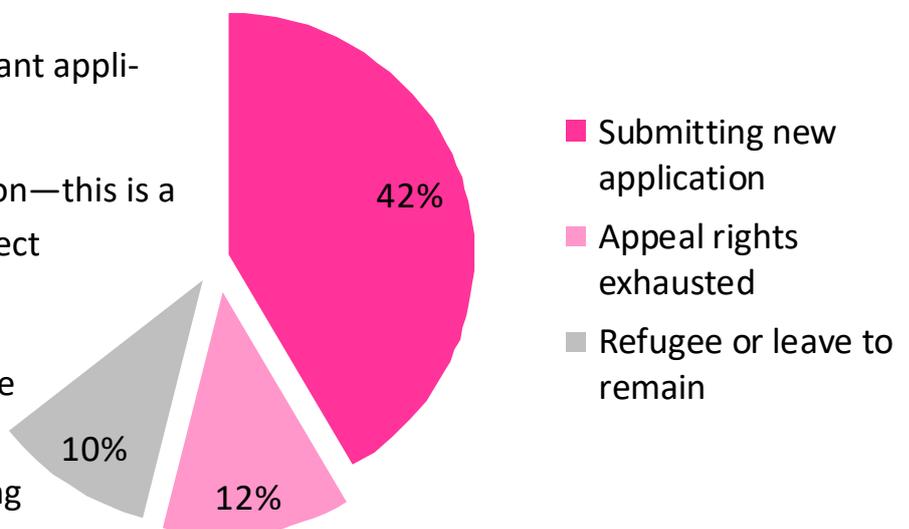
The following table compares this year's grants with previous years.

	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12
Total number of destitution grants	831	877	336	720	769	490
Number of adults supported	976	976	376	765	840	490
Number of children supported	397	223	137	97	167	55
Total number of people supported	1373	1199	513	862	1007	545
Total value of grants	£72,189	£57,248	£17,499	£49,312	£61,612	£31,345
Average grant amount	£86.87	£65.28	£52.08	£68.49	£80.12	£63.97

Asylum status

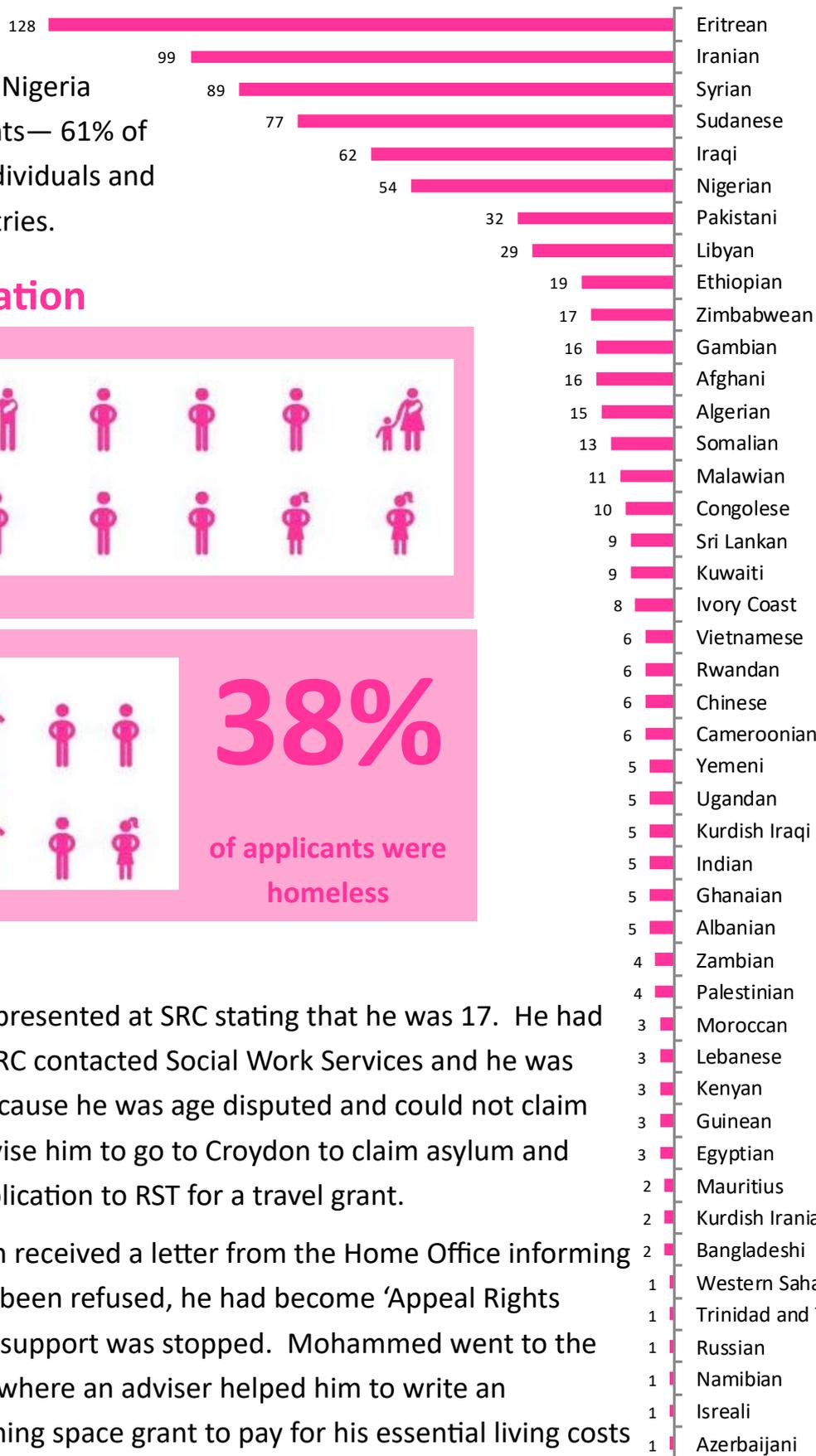
Nearly two thirds of all of the grant applicants were either:

- Submitting a new application—this is a key target of the DASS project
- Appeal rights exhausted
- With refugee status or leave to remain—unfortunately, delays often occur in moving from asylum support into education, work or mainstream benefits.



Nationality of grant recipients 2016-17

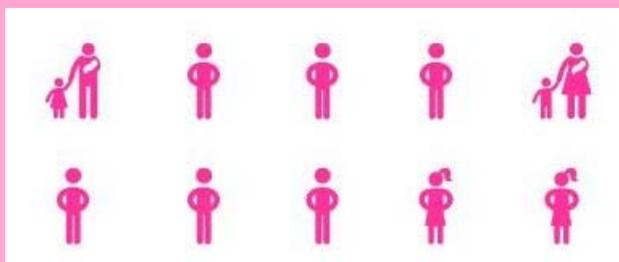
People from Eritrea, Iran, Syria, Sudan, Iraq and Nigeria received a total of 509 grants— 61% of all of the grants went to individuals and families from these 6 countries.



Household information

21%

of applications included children



38%

of applicants were homeless

Case studies

Ahmady from Afghanistan presented at SRC stating that he was 17. He had no documents with him. SRC contacted Social Work Services and he was assessed to be over 18. Because he was age disputed and could not claim asylum in Glasgow, SRC advise him to go to Croydon to claim asylum and helped him to make an application to RST for a travel grant.

Mohammed from Kurdistan received a letter from the Home Office informing him that his first claim had been refused, he had become 'Appeal Rights Exhausted', and his asylum support was stopped. Mohammed went to the Govan Community Project where an adviser helped him to write an application for a £72 breathing space grant to pay for his essential living costs until GCP's adviser could assist him with accessing asylum support.

2. Support opportunities for refugees and people seeking asylum t

Access to Education and Employment grants

Working, improving English language skills and upskilling are crucial to integration in the UK. Our Access to Education and Employment grants provide small amounts of funding (up to £150) to overcome barriers to starting work or study. Such barriers include the cost of: travel, course materials, tutoring, or translation of certificates.

In 2016-17 we awarded 42 grants to a total value of £5,169; the average grant amount was £123. Eleven of the applicants had refugee status, 29 were asylum seekers and one appeal rights exhausted. Applicants came from 11 countries: Albania, Egypt, Eritrea, Iran, Iraq, Lebanon, Nigeria, Pakistan, Sudan, Syria and Vietnam.



Ali, Pakistan

Ali is in his 3rd year studying towards a B.Eng in Mechanical Engineering at the University of the West of Scotland, having gained merits in all of his subjects in the first two years. Each year, Ali has received an A to EE grant towards the cost of his travel from Glasgow, where he lives, to his campus in Paisley. He also helps to spread the word about our grants, and now some of his friends and his brother have also received grants!



Internship programme

In January, we started a new internship programme, in partnership with Glasgow Clyde College and with support from the Voluntary Action Fund. We offered three asylum seekers and refugees studying at the college a six-week unpaid internship in our office.

We hope that having work experience with, and a reference from, a UK organisation like ours will improve their chances of finding a job in the future.

The interns helped us a great deal and have stayed in touch with RST, attending other events and offering help with other programmes. The internship programme will continue in 2017-18 and beyond.



Doaa, Iraq

“I have not done volunteer work before, so I think this opportunity will be great for me and I’m sure that my skills will be improved. I’m studying a science course so I’m quite good at doing reports and statistics.”

Bus passes

Something as simple as access to public transport can allow an individual to attend important meetings, go to the foodbank or even meet friends; mobility is crucial to the asylum application process and to integration into life in Scotland.

After a successful online fundraising appeal in December 2016, we were able to re-open our bus pass programme, through which we offer free one-day bus passes for refugees and asylum seekers. We were also able to extend the programme to Edinburgh for the first time.



3. Raise awareness of the issues facing people seeking asylum and

Events

A huge part of our awareness-raising activities consists of organising our own events and attending events and meetings organised by other organisations. We have also been delighted that a number of groups and organisations have chosen to organise fundraising events on our behalf, which not only help to spread the word about our activities, but also help us to finance our valuable work. Thank you to all of these organisations, including:



Student Action for Refugees



Edinburgh and Lothians Regional Equality Council



The Ceilidh Collective

Social media

We have once again significantly raised our online profile and continue to use our website, blog, Facebook and Twitter for our awareness-raising work:

As at 31 March 2017, our Facebook page had

1,022

followers
(a 15% increase from last year)

Our Twitter account remained active; we had

2,659

followers
(a 24% increase from last year).

We published 328 tweets, which received

194,960

impressions
(that's a lot!)

Volunteering

RST depends on an incredible team of committed volunteers to do our work. Volunteers track and check our database, represent us at community events, do talks in schools, help with grant applications, organise concerts and other fundraising events and do internships in our office. Volunteers are not only important in terms of the valuable contribution that they make to our work—they are also ambassadors for our charity and help to spread the word about our work to a wider audience by sharing information with their friends and family and inviting them to our events.

We are very grateful to all of our committed volunteers. Thank you to everyone who helped out at events, shared RST news and updates, supported our work and came to celebrate with us this year. Special thanks go to our trustees, who all put in many hours to ensure that RST has the vision and capacity for the years ahead. We would also particularly like to celebrate and thank three of our longstanding volunteers for the contribution they have made during 2016-17:

- Hal Bonella for his input behind the scenes on our grant schemes
- Sarah Tolley for being our Edinburgh events mastermind
- Mick Patrick, fundraiser extraordinaire who has gone on to join RST's Board



Jane and Clara raising awareness about our work



Mick was responsible for several successful funding applications



Sarah organised amazing events!

Thanks also to:

Adolphe Adam, Pinar Aksu, Doaa Ali, Ana Maria Armbrecht, William Clelland, Helen Cromar, Madeleine & Florence Gill, Ace Greenidge-Butcher, Timothy Harneady, Kameran Hamo, Robert Hardiment, Catherine Harkin, Jane Hunter, Walid Khaly, Claire Lavery, Megan McLean, Erin Moncur, Fadol Abdel Moniem, Mania Moysidou, Aisling O'Loghlen, Clara Pirie, Diana Rix, Nihad al Turk, Roland Tye, Rasul, Helen Wass O'Donnell, Fiona Watson, Katherine Weatherhead, Ceilidh Collective, Currie High School 'Just World' group, Glasgow Trefoil Guild, Migrant Voice poetry workshop, Sacred Heart Church Choir and Voice Arc.

4. Influence the development of policy and good practice with referrals

Statistical analysis

We collect statistical information about every grant that we distribute and produce quarterly reports, which indicate the extent and causes of destitution.

These statistics, which we have now been collating for some years, are an incredibly valuable source of information, that we are able to use to identify new trends and areas of concern.

This year we saw a significant increase in the number of families applying for support from our destitution grants programme, with nearly 400 children supported. For such a significant number of refugee and asylum seeker children to be destitute is very worrying, and we have tried to raise awareness about this issue through all possible channels, including our website and social media, newsletters and sharing through our networks.

RST in the media

Throughout the year, we published press releases, and information about the extent to which children were being supported by our grants was picked up by a number of newspapers, including The Scotsman, The Herald, and The National.

The image displays three newspaper articles related to refugee children in Scotland. The top article is from **THE NATIONAL** (The Newspaper That Supports an Independent Scotland), dated 21st January, with the headline "Groups line up to damn way asylum system lets kids down". It features a photograph of a young child in a white vest and red-and-black striped sleeves. The middle article is from **The Herald** (Sunday Herald), also dated 21st January, with the headline "Concern as number of refugee children in Scotland needing poverty support soars". It includes a photograph of a group of people, including children, in a camp-like setting. The bottom article is from **THE SCOTSMAN** (Scotland's National Newspaper), dated 21st January, with the headline "Many refugee children in Scotland 'left destitute'". It features a photograph of a woman in a grey suit and a man in a plaid jacket walking with luggage. A sidebar on the right of the Herald article lists "Most popular" and "Most commented" stories, including items about Nicola Sturgeon's revised referendum plans, Neil Cameron's comments on Aberdeen's transition, Gillies' criticism of Sturgeon's "groundstanding", and a critique of Ranga's chairmanship.

Research

The DASS Research and Development Worker began work on an 18-month research project in March. The project examines the barriers that asylum seekers face when trying to access their rights and entitlements and what advocacy they require to do this.

The research will look at the process of applying for “Section 4” support, public service providers’ understanding of the rights of destitute people and the challenges faced by legal practitioners assisting Appeal Rights Exhausted clients to prepare a fresh asylum claim. Interim findings from the research will be shared in January 2018.

Partnership working

We believe that one of the most effective ways in which we can have an impact on policy and share good practice is through partnership working.

We participated in a number of meetings and networks this year and worked with other organisations working on asylum and migration issues, including Glasgow Asylum Destitution Action Network (GLADAN), Central and West Integration Network (CWIN), North Glasgow Integration Network (NGIN) and Govan Community Project (GCP).

We also contributed to the Scottish Asylum Stakeholder Forum Group, discussing policy, procedures, integration and operational asylum issues with the Home Office. We attended several No Accommodation Network (NACCOM) events this year, including a legal advice conference and gave a presentation about DASS at their AGM in December.

In January 2017, the Equalities and Human Rights Committee of the Scottish Parliament announced an Inquiry into the issue of destitution and asylum seekers. The Inquiry welcomed contributions from people experiencing destitution and from groups, organisations and individuals involved in supporting or advocating for destitute people. Two DASS service users submitted personal written testimony to the Inquiry and RST also provided a written submission. The DASS project was selected to host one of the fact finding visits and on 27 February, three members of the committee made a visit to one of the DASS project flats, provided by Fasgadh and spoke at length to the women living there. The findings of the Inquiry were published in May 2017.

Financial Review

The income and expenditure for the year is set out in the Statement of Financial Activities ("the SOFA") on page 19, which shows restricted and unrestricted funds in separate columns.

Income arose mainly from grants and donations of £265,093, as set out in note 2 on page 22. This included regular grant funding from the British Red Cross (£15,000 received this year) and other trust fund donations totalling £35,400 for Destitution and A to EE Grants. Membership contributions and other donations, together with Gift Aid and other fundraising, amounted to £28,126. A third year instalment of £165,213 was received from Oak Foundation for the DASS project as well as £57,923 from the Big Lottery Fund and £10,000 from The Volant Charitable Trust. A grant of £19,878 was received from Foundation Scotland to fund salary costs for a Destitution Adviser within the DASS project, and grants of £10,470 (from Voluntary Action Fund) and £12,000 (from the Allen Lane Foundation) to support work with volunteers. Finally, core grants totalling £23,000 were received from the AB Charitable Trust and the Eleanor Rathbone Trust.

Expenditure increased to £330,919 compared to £269,689 in the previous year. This was mainly due to additional staff costs on the DASS project with expenditure of £214,808 in the year. Destitution grants paid out increased to £72,189 (2016: £57,248). A to EE grants and expenditure on bus passes continued but at a reduced level. A detailed analysis of expenditure is shown in note 3 on page 23.

There was an overall increase in funds of £69,317.

We are grateful to all our funders and donors for their vital support. We would particularly like to thank all our regular donors, and those who have made donations in response to our newsletters. These funds go directly to our destitution grants, and we would not be able to support the number of people we do without these donations.

Reserves Policy

It is Board policy to maintain a three-month reserve of core funds and annual grants expenditure. This allows RST to respond quickly and effectively to changes in legislation that significantly increase demand on funding. It allows us to meet outstanding obligations should fundraising prove unsuccessful. Amounts held at 31 March 2017 were £41,231 in the general fund for core costs (equivalent to around 12 months of core expenditure) and £38,467 in restricted funds for grants (equivalent to around four months of grant payments).

Small Company Provisions

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

Signed on behalf of the Board:

A handwritten signature in black ink, appearing to read 'Kate Alexander', written in a cursive style.

Kate Alexander

Date: 3rd October 2017

Director

Company Registration Number SC274440

Report of the Independent Examiner to the Directors of Refugee Survival Trust

I report on the accounts of Refugee Survival Trust for the year ended 31 March 2017, which are set out on pages 19 to 26.

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

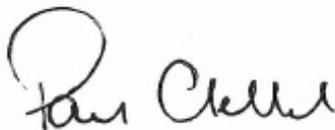
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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.

Paul M Clelland CA



Date: 3rd October 2017

Member of the Institute of Chartered Accountants of Scotland

Paul Clelland Accountancy
Suite 1, First Floor West
Clydeaway House
813 South Street
Glasgow G14 0BX

Statement of Financial Activities (Including Income & Expenditure Account) For the year ended 31 March 2017

Income from:	Note	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Grants & donations	2	31,500	368,510	400,010	265,093
Fundraising trading		179	-	179	805
Bank interest		46	-	46	221
Total income		<u>31,725</u>	<u>368,510</u>	<u>400,235</u>	<u>266,119</u>
Expenditure on:					
<i>Charitable activities:</i>					
Destitute Asylum Seeker Service		-	214,808	214,808	173,083
Grants payable		-	78,063	78,063	60,025
Core work including volunteers		27,897	10,150	38,047	36,581
Total expenditure	3	<u>27,897</u>	<u>303,021</u>	<u>330,918</u>	<u>269,689</u>
Net income / (expenditure) for year		3,828	65,489	69,317	(3,570)
Net transfers	8	<u>23,523</u>	<u>(23,523)</u>	-	-
Net movement in funds		27,351	41,966	69,317	(3,570)
Reconciliation of funds:					
Funds brought forward		<u>14,438</u>	<u>149,294</u>	<u>163,732</u>	<u>167,302</u>
Funds carried forward	8	<u>41,789</u>	<u>191,260</u>	<u>233,049</u>	<u>163,732</u>

The above statement includes all gains and losses recognised during the year.

All activities are regarded as continuing.

Comparative figures for the previous year by fund type are given in Note 10

The notes on pages 19 to 26 form part of these financial statements.

Annual Accounts 2016 - 17

Balance Sheet at 31 March 2017

Balance Sheet at 31 March 2017

	Note	2017 £	2016 £
Fixed Assets:			
Tangible assets	5	<u>558</u>	<u>954</u>
Current Assets			
Debtors	6	26,385	17,914
Cash at bank & in hand		<u>267,521</u>	<u>169,315</u>
		293,906	187,229
Current Liabilities			
Creditors due within one year	7	<u>61,415</u>	<u>24,451</u>
Net Current Assets		<u>232,491</u>	<u>162,778</u>
Net Assets		<u>233,049</u>	<u>163,732</u>
Funds:			
Restricted funds	8	191,260	149,294
Unrestricted funds	8	<u>41,789</u>	<u>14,438</u>
Total Funds		<u>233,049</u>	<u>163,732</u>

For the year ended 31 March 2017 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.

Approved by the Board and authorised for issue on 3 October 2017

Signed:



Kate Alexander

Date: 3rd October 2017

Director

Company Registration Number SC274440

Notes to the Financial Statements

for the year ended 31 March 2017

Accounting policies

Basis of accounting

The financial statements have been prepared on the historical cost basis and in accordance with the requirements of: - the Companies Act 2006;

Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (Charities SORP (FRS102)); and

the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared on the going concern basis. The trustees have considered whether there are any material uncertainties regarding the charity's ability to continue in operation for the foreseeable future, and are content that it is appropriate to report on this basis. This is the first year in which the financial statements have been prepared under FRS102. The effective date of transition is 1 April 2015. The trustees have considered whether applying the accounting policies required by FRS102 necessitated a restatement of comparative items. No restatements were required.

Income

Income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met or are fully within the control of the charity, the income has been received or receipt is considered probable and the amount can be measured reliably. Income from periodic grants is recognised in the period when the grant is due. 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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis. The charity has opted not to report on the activity basis. Expenditure is instead reported by cost type. 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).

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

Notes to the Financial Statements (continued)

1. Accounting Policies (continued)

Other Basic Financial Instruments

The charity only has financial assets and 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.

Taxation

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

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 trustees. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

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.

2. Grants and Donations	Unrestrict- ed Funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
<i>For destitution grants:</i>				
British Red Cross	-	15,000	15,000	15,000
The James Thin Charitable Trust	-	5,000	5,000	5,000
William Grant Foundation	-	-	-	5,000
<i>Destitute Asylum Seeker Service (DASS):</i>				
Oak Foundation	-	165,213	165,213	159,825
The Big Lottery Fund	-	57,923	57,923	-
The Volant Charitable Trust	-	10,000	10,000	10,000
Awards for All	-	-	-	10,000
Foundation Scotland New Beginnings Fund	-	19,878	19,878	-
Volunteer Action Fund - <i>volunteer development</i>	-	10,470	10,470	-
The A B Charitable Trust - <i>core costs</i>	20,000	-	20,000	10,000
Allen Lane Foundation - <i>volunteer co-ordinator</i>	-	12,000	12,000	-
Other trust fund donations	3,000	30,400	33,400	16,000
Other donations & fund-raising incl. Gift Aid	8,500	42,626	51,126	35,073
Total Grants and Donations	31,500	368,510	400,010	265,898

Notes to the Financial Statements (continued)

3. Expenditure	Core work including volunteers	Grants payable *	DASS project	Total 2017	Total 2016
	£	£	£	£	£
Staff costs	29,833	-	73,829	103,662	84,849
Destitution grants	-	72,189	-	72,189	57,248
Access to Employment	-	5,169	-	5,169	1,743
Bus passes	-	705	-	705	2,529
Glasgow Night Shelter	-	-	10,000	10,000	16,667
Arise & Walk House	-	-	8,840	8,840	7,906
Legal work	-	-	592	592	3,629
Interpreting & translation University of Strathclyde for law clinic	-	-	6,071	6,071	2,504
Scottish Refugee Council partner payment	-	-	25,451	25,451	25,852
Other accommodation costs	-	-	57,410	57,410	42,854
Research project	-	-	208	208	-
Staff travel & volunteer expenses	906	-	13,250	13,250	-
Publicity & events	499	-	5,442	6,348	1,218
Training & subscriptions	1,085	-	-	499	1,084
Recruitment costs	49	-	1,193	2,278	4,199
Evaluation	-	-	-	49	284
Occupancy costs	2,473	-	4,325	4,325	2,117
Office admin costs	1,314	-	6,114	8,587	8,622
Fundraising costs	72	-	2,083	3,397	3,280
Accountancy	1,100	-	-	72	1,116
Depreciation	716	-	-	1,100	1,380
				716	608
Total expenditure	38,047	78,063	214,808	330,918	269,689

*All grants are to individuals. Further details are given in the Report of the Directors

	2017	2016
	£	£
<i>Expenditure includes:</i>		
<i>Governance costs:</i>		
Management committee meetings and training	211	-
Independent examiner's remuneration (including accounts)	1,100	1,380
Total governance costs	1,311	1,380
Operating lease payments	6,700	6,624
Employer's pension contributions	5,600	4,549

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Notes to the Financial Statements (continued)

4. Staff costs

	£	£
Gross salaries	93,675	75,486
Social security costs	7,387	6,814
Employment allowance	(3,000)	(2,000)
Pension cost	5,600	4,549
Total staff costs	103,662	84,849

The average numbers of staff employed directly during the year, on a headcount basis, was 5 (2016: 4).

The total amount of employee benefits, including employer pension contributions, paid in respect of key management personnel was £17,989 (2016: £24,090). No employee had emoluments of more than £60,000 in the current or previous year.

5

Tangible Fixed Assets

	<i>Office Equipment</i>
	£
<i>Cost:</i>	
At 1 April 2016	2,514
Additions	320
At 31 March 2017	2,834
<i>Depreciation:</i>	
At 1 April 2016	1,560
Charge for year	716
At 31 March 2017	2,276
<i>Net Book Value:</i>	
At 31 March 2017	558
At 31 March 2016	954

6. Debtors

	2017	2016
	£	£
<i>Amounts due within one year:</i>		
Accrued income	26,353	-
Prepayments	32	17,914
	26,385	17,914

7. Creditors

	£	£
<i>Amounts due within one year:</i>		
Tax & social security	2,038	2,258
Grant accruals	20,481	8,882
Other accruals	38,896	13,311
	61,415	24,451

Operating lease commitment

At the balance sheet date, the charity had future minimum payments under a non-cancellable operating lease for rental of premises as follows:

	£	£
Under leases expiring within one year	504	504

Notes to the Financial Statements (continued)

8. Movement on Funds		At				At
		1.4.16	Income	Expenditure	Transfers	31.3.17
		£	£	£	£	£
Restricted funds:						
DASS project	(a)	132,017	235,586	(199,900)	(23,203)	144,500
Destitution adviser	(b)	-	19,878	(14,908)	-	4,970
Destitution grants	(c)	14,747	82,117	(72,189)	-	24,675
A to EE grants	(c)	2,505	5,500	(5,169)	-	2,836
Bus passes	(c)	25	2,959	(705)	-	2,279
Allen Lane Foundation	(d)	-	12,000	-	-	12,000
Voluntary Action Fund	(e)	-	10,470	(10,150)	(320)	-
Total restricted		<u>149,294</u>	<u>368,510</u>	<u>(303,021)</u>	<u>(23,523)</u>	<u>191,260</u>
Unrestricted funds:						
Fixed asset fund	(f)	954	-	(716)	320	558
General fund		13,484	31,725	(27,181)	23,203	41,231
Total unrestricted		<u>14,438</u>	<u>31,725</u>	<u>(27,897)</u>	<u>23,523</u>	<u>41,789</u>
Total funds		<u>163,732</u>	<u>400,235</u>	<u>(330,918)</u>	<u>-</u>	<u>233,049</u>

Notes:

- The Destitute Asylum Seeker Service ('DASS') project is described in the trustees' report. A total grant of £505,096 has been awarded by the Oak Foundation, spread over the period September 2014 to August 2018 and the third instalment of this amounting to £165,213 was received during the year. A further grant of £10,000 was received from The Volant Charitable Trust as well as £57,923 from the Big Lottery Fund, the first of two instalments. This is a partnership project - RST is the lead partner and makes payments to the other partners for their share of the work. The transfer of funds from DASS of £23,203 comprises a management charge due to RST core funds as part of the funding agreement.
- The New Beginnings Fund grant of £19,878, awarded via Foundation Scotland, comes from the William Grant and Sons Youth Opportunity Fund and is to fund a salary costs for a Destitution Adviser working within the DASS project. The balance of funds will be spent in the subsequent financial year.
- Destitution grants have been funded by a grant of £15,000 from the British Red Cross. Additional destitution grants, Access to employment and education (A to EE) grants and bus passes are funded by donations from trusts, other organisations, members and other individuals (see note 2).
- The Allen Lane Foundation provided funds for the salary of the volunteer coordinator over two years. The balance carried forward will be spent in subsequent financial years.
- The Voluntary Action Fund Project arose from two grants from this organisation to cover staff time and training expenses to provide structured support and development opportunities for volunteers, facilitate opportunities for refugees to volunteer and carry out research into befriending and buddying schemes for refugees and asylum seekers.
- 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 to or from relevant funds.

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Notes to the Financial Statements (continued)

10. Prior Year Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2016 £
Income from:			
Grants & donations	23,001	242,092	265,093
Fundraising trading	805	-	805
Bank interest	184	37	221
Total income	<u>23,990</u>	<u>242,129</u>	<u>266,119</u>
Expenditure on:			
<i>Charitable activities:</i>			
Destitution Asylum Seekers Service	-	173,083	173,083
Grants payable	-	60,025	60,025
Core funds	36,581	-	36,581
Total expenditure	<u>36,581</u>	<u>233,108</u>	<u>269,689</u>
Net (expenditure) / income for year	(12,591)	9,021	(3,570)
Net transfers	<u>21,834</u>	<u>(21,834)</u>	<u>-</u>
Net movement in funds	9,243	(12,813)	(3,570)
Funds brought forward	<u>5,195</u>	<u>162,107</u>	<u>167,302</u>
Funds carried forward	<u>14,438</u>	<u>149,294</u>	<u>163,732</u>

11. Transactions with Trustees and Related Parties

No remuneration was paid to any trustees or connected persons during the year (2016: nil) . Travel and incidental expenses of £95 were paid to two trustees (2016: nil) .

During the year, donations totalling £120 were received from trustees (2016: nil).

RST

Refugee
Survival
Trust