



Refugee
Survival
Trust

The Refugee Survival Trust

Report and Financial Statements

For the Year to

31 March 2014

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

Directors:**(Trustees of the charity)**

Eileen Baxendale	Chair
Kerrie Brooks	Secretary
Gabriel Kaifala	Treasurer

Philippa Bonella	
Mhoraig Green	(resigned May 2014)
Annie Beale	(appointed June 2013)
Vlad Valiente	(appointed June 2013)
Patrick Ntawuyamara	

Former directors:

Susan Martin	(resigned September 2013)
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Post year-end appointments:

Kate Alexander	(co-opted March 2014)
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Independent Examiner: John G. Norman, C. A.

Accountants: John G. Norman 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

Overview

The Refugee Survival Trust (RST) Board members are pleased to present their report and financial statements for the year ended 31 March 2014.

Summary

Refugee Survival Trust has had another busy year during 2013-14. We have seen continued demand for our support, only slightly down on last year's high, and it is becoming increasingly challenging to resolve the causes of destitution as a result of the pressures on the public sector and charities from public spending cuts. We had no sustainable source of core funding during the year, but thanks to the generosity of our individual supporters and trusts we continued to meet the demand for destitution grants, and were able to provide some support to access education and employment opportunities.

In 2013-14 Refugee Survival Trust:

- Made a total of 720 destitution grants, which provided support to 862 individuals. The value of these grants was £48,270.
- Saw continued high demand for support from new refugees waiting for mainstream benefits to start, asylum seekers waiting for section 4 support to start and for travel grants. During the year we saw a drop in the number of children requiring support, after working with local partners to address this.
- Provided 23 (2012: 116) Access to Education or Employment grants totalling £2,340 to support 14 refugees/people with leave to remain and 9 asylum seekers to access education or employment.
- Worked closely with partners to develop an innovative new project to support and accommodate destitute asylum seekers.
- Worked to ensure that asylum seekers and refugees have access to our support during a period of change and uncertainty within the sector.

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 our 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 people seeking asylum and refugees; 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. We were able to re-open the fund and make grants between August and December 2013 before funds were again exhausted. We hope to restart the fund again in the near future to support people during the crucial first academic term in 2014, as we did in 2013.

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 distributed the majority of RST grants through its One Stop Service in Glasgow. That service closed on 31 March 2014 and information for asylum seekers will now be offered by Migrant Help through a new Home Office-funded contract. We hope to work with Migrant Help and other partners to continue offering access to our grants for asylum seekers, and we will continue to work with the Scottish Refugee Council to offer grants to new arrivals and to those who have received refugee status or leave to remain. We also work in partnership with Skills Development Scotland, Bridges Programmes, Langside College and Freedom from Torture to award Access to Education and Employment grants.

Acknowledgements

The Refugee Survival Trust's Board members would like to thank our staff and volunteers for all their hard work and commitment during 2013-14. We are a very small team achieving a great deal thanks to the energy and enthusiasm of many talented people. Special thanks are due to our part time Development Managers Rachel Farrier and Esa Aldegheri who ably took forward the organisation's development during the year but left us in December 2013 when funding ceased. Rob Whiteman, our part time Administrator, has made a huge difference to the effectiveness of our operations and has worked calmly and positively through a difficult time of change.

We are also grateful to our team of committed volunteers including Nanni Skold, Jenny Newman, Jan Price, Jane Riddell, Sarah Goodfellow, Sarah Tolley, Callum Aitken, Roisin Mckelvey, Linsey Rogers, Hal Bonella and David Farrier.

Achievements and Performance***Preventing Destitution***

RST aims to prevent and alleviate the destitution of refugees and people seeking asylum in Scotland.

Our Destitution Grants programme provides small lifeline payments to asylum seekers and refugees who are receiving no support from the government or other sources. In 2013-14 we retained our destitution grant rates at £36 per week for adults (which is just below the current level of government support for asylum seekers who receive £36.62 per week) and £40 per week for children. Our destitution grants help to pay for accommodation, food, travel to essential appointments and medical expenses.

In 2013-14 we made a total of 720 destitution grants, which provided support to 862 individuals. These grants benefited 765 adults and 97 children. In 2013-14 we spent £48,270 on providing destitution grants to refugees and asylum seekers in Scotland. All of the recipients of these grants had no access to other source of funding and many had additional vulnerabilities. Of those we supported, 355 were homeless, 4 were unaccompanied asylum seeking children, 14 were pregnant, and 7 were new mothers. These figures do not include the recipients of our weekly bus pass grants, which are reported separately below.

	2013-14	2012-13	2011-12	2010-11	2009-10
Total number of destitution grants:	720	769	490	644	679
Number of people supported:	862	1007	545	681	765
Adults:	765	840	490	644	679
Children:	97	167	55	37	86
Total value of grants:	£48,270	£61,612	£31,345	£39,038	£36,874
Average grant value:	£67.04	£80.12	£63.97	£60.62	£54.31

Table 1: Destitution grants in 2013-14 compared to previous years.

Although reduced from the particular high we saw in 2012-13, the number and value of destitution grants has remained high in 2013-14. In order to understand these changes compared to previous years it is useful to look at the reasons why people needed our help.

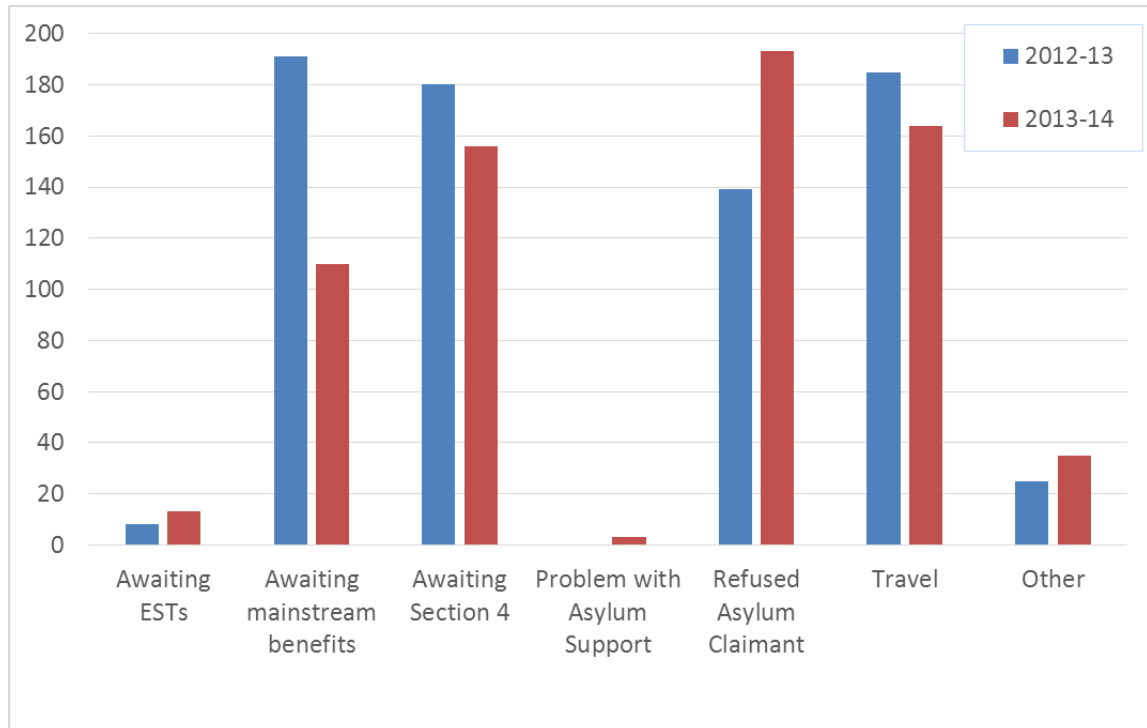


Chart 1: Reason for destitution grant claim in 2013-14 compared to 2012-13

Until 2011-12 support to refused asylum seekers and travel grants had been the main reasons why we provided support to people for a number of years. In 2012-13 this changed fairly dramatically with a big rise in demand for support from new refugees awaiting mainstream benefits and asylum seekers waiting for section 4 support. We also saw a rise in demand for travel grants, which provide support for people to travel to Croydon or Liverpool to lodge a claim for asylum or to present new information to support a claim for asylum. In 2013-14 demand for travel grants and support for section 4 claimants remained quite high, but once again we found the largest demand was from refused asylum seekers.

Chart 2 below looks at the three areas where we have seen most change in the last year, to see what has been happening over the longer term:

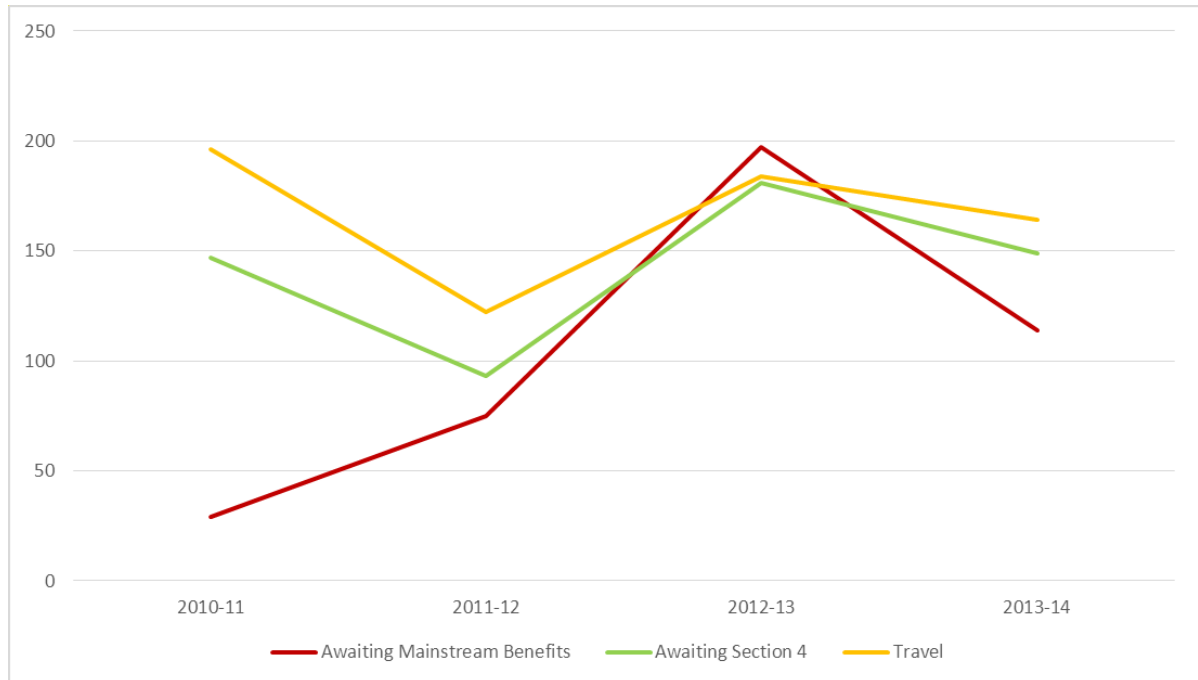


Chart 2: Changes in three key types of grants from 2010-11 to 2013-14

This chart illustrates the significant rise in demand for support for new refugees while they wait for their mainstream benefits over the last five years, although this diminished in the latter months of 2013 to be overtaken by high demand from refused asylum claimants with no access to other forms of support. Demand for travel grants, largely from new arrivals who must make their way from Scotland to Croydon to apply for asylum, has remained high.

The number of children we supported in 2012-13 had grown alarmingly to 157 from 55 in 2011-12. In 2013-14, this number reduced to 97, still significantly higher than in earlier years. We continued to support high numbers of children each month (average 14 per month) until July 2013, at which point our work to raise the issue with Glasgow City Council achieved an agreement that they would provide support to destitute families with children. At that point the numbers of children requiring our support dropped dramatically, to an average of 5 per month.

With our partners, we continued our discussions with the Department of Work and Pensions regarding access to national insurance numbers for new refugees, to ensure they are able to quickly access mainstream benefits.

In 2013-14 we again ran our winter bus pass scheme to provide an all day bus pass one day a week. This allows destitute asylum seekers to travel to legal or medical appointments, to collect food from food banks or to meet other essential needs. Thanks to several restricted donations and funds raised at events we were able to continue the scheme into March. Our destitution network partners distributed 425 bus passes worth around £2,000. The main reason for issuing bus passes was lawyer and medical appointments. One couple used a bus pass to take their child to weekly hospital appointments. Other asylum seekers walked to their local drop-in, collected a food parcel and then were able to get the bus to the City Centre for legal appointments.

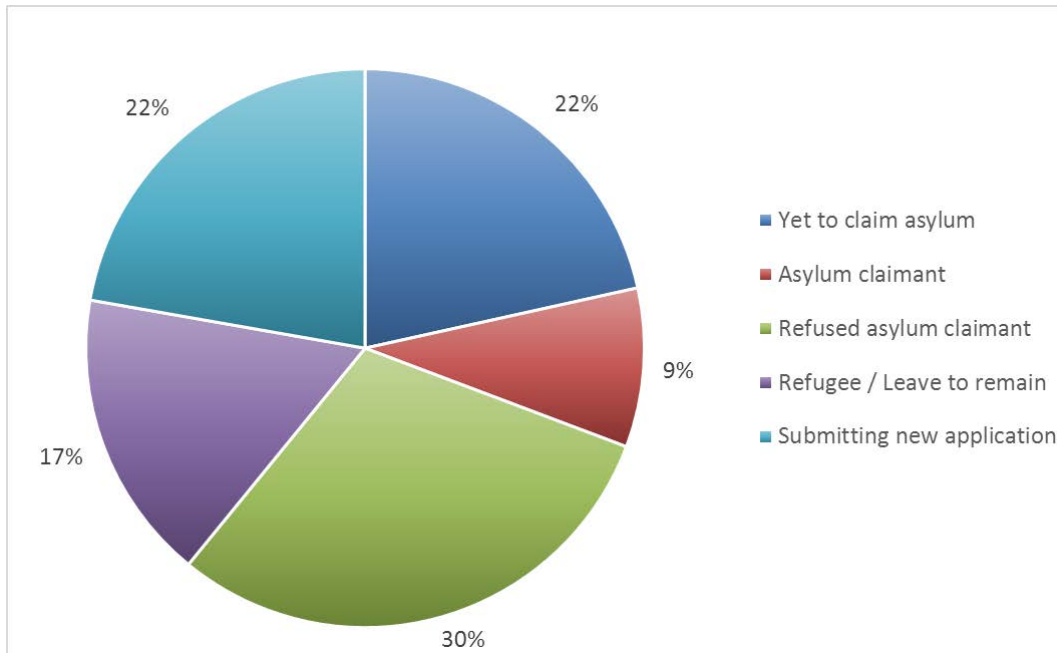


Chart 3: Status of our destitution grant applicants in 2013-14

The people we supported¹:

Usman is an asylum seeker whose initial application was refused in 2010, when he was given a destitution grant of £80 to help him while he gathered evidence for a fresh claim. He was not able to submit this evidence to the Home Office in Liverpool until March 2013. In April 2013 he applied for section 4 support on the basis of the fresh submission and he was given a further grant of £72 while he waited for a decision to be made.

Hamza is a 27-year-old refused asylum seeker. He was given a destitution grant of £80 in 2011 when his lawyer was appealing against the termination of his section 4 support. His support was reinstated but withdrawn again in 2012 when he was given a further grant of £72 while his lawyer began an application for a Judicial Review into his case. However, this was not successful and he had to exist in the meantime on support from friends and food banks. In 2013 he was given a third grant of £72: he was claiming section 4 on the basis that he was stateless and his lawyer was preparing a fresh claim for asylum.

Two grants were given to a Pakistani family who had been given refugee status. The husband and wife had applied for Jobseekers Allowance in good time but the husband had not received essential documents from the Home Office to support his application for benefits and he was not able to get an interview to apply for a national insurance number. Although his wife had both documents and a national insurance number her claim could not proceed until her husband's was cleared. RST gave the family two destitution grants of £192 in 2013 to support them and their three children. The Scottish Refugee Council were working with the family to try to sort out the problem with the Home Office.

¹ Names and details have been changed to protect our clients' confidentiality.

Supporting Opportunities

RST aims to support opportunities for refugees and people seeking asylum to be active citizens.

Refugee Survival Trust provides Access to Education and Employment (AtoEE) grants of up to £150 per person to help recipients access work (for those who have permission to work) or study opportunities to which they would not otherwise have access.

During the year we provided 23 AtoEE grants totalling £2,340 to support 14 refugees/ people with leave to remain and 9 asylum seekers to access education or employment. We are very grateful to our supporters who contributed funds to allow us to re-start this programme having suspended it in December 2012. We were able to make grants available for the crucial academic period of August to December 2013 before closing the fund again. We hope to be able to re-open the fund for the same period in 2014.

The grants paid for travel to the place of study, course fees, books and study materials, and fees for qualifications. Evidence from previous years demonstrates that these grants enable people to better integrate into, and contribute to, Scottish communities. Chart 4 illustrates how our 23 AtoEE grants were used during 2013:

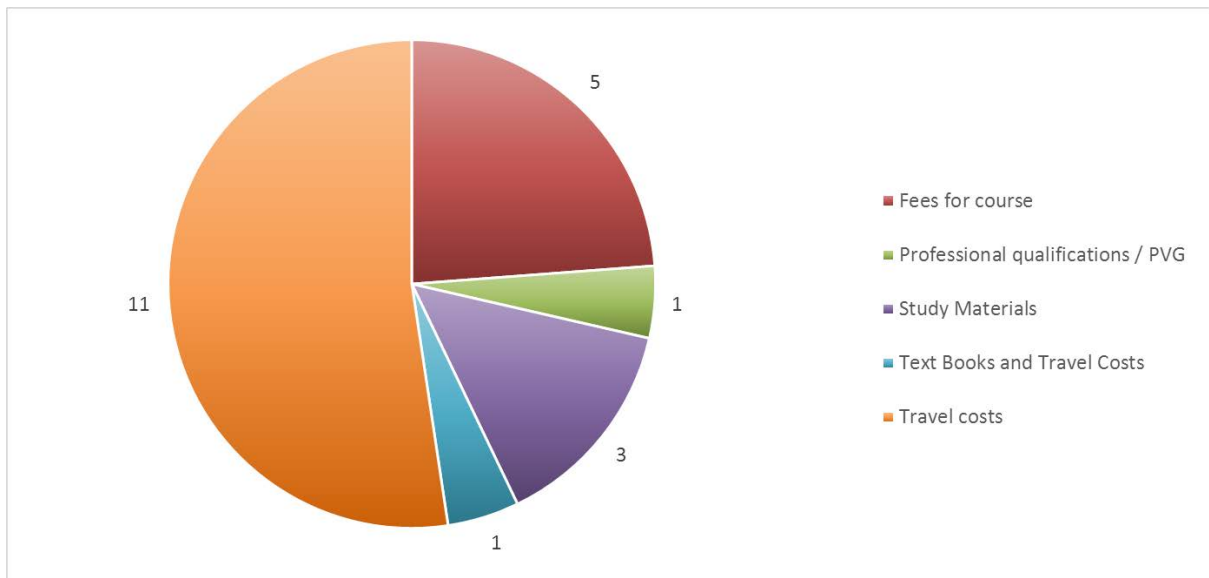


Chart 4: How our Access to Education and Employment Grants were used

The people we supported²:

Teenage sisters from Pakistan who had come to the UK to join their father were each given a grant of £100 for a course to meet Home Office language requirements. We hope this will help the family when they apply to extend their leave to remain next year.

² Names and details have been changed to protect our clients' confidentiality.

Azar, a refugee from Iran, was given a grant of £100 towards the cost of travel to college where she was taking an English course. She had been moved to permanent accommodation 13 miles from college and would not have been able to continue her studies without this funding for travel.

Grace, a 25 year old refugee from Eritrea, was given £59 to apply for her PVG disclosure certificate. She then secured a placement in a care home and later obtained a permanent paid position as a care assistant. Her employer paid for her to work towards an SVQ qualification and she plans to apply for a nursing access course so that she can become a trained nurse.

Awareness Raising

RST aims to raise awareness of the issues facing people seeking asylum and refugees.

Our **Stop Destitution** campaign, with the Scottish Refugee Council, ran until the end of April 2013. One of the aims of the campaign was to raise awareness of the destitution faced by refugees and asylum seekers in Scotland. Glasgow filmmaker Chris Leslie was commissioned to create a short film which was watched by 2,500 online; a website was launched at stopdestitution.org.uk to raise awareness of the issues; and we also ran a postcard campaign. Over 3,000 people including MSPs and councillors, the Church of Scotland Moderator, the Archbishop of Glasgow, the Lord Provost of Edinburgh and other faith and civic leaders signed up to the campaign. We have continued to work with SRC to make the most of the opportunities this widely supported campaign has offered.

We continued our exciting arts project called '**Making it Home**'. Led by project co-ordinator Esa Aldegheri, the project used poetry-based film-making to build bridges of shared experience, dialogue and integration between two very diverse groups of women across Scotland: women who are refugees supported by Maryhill Integration Network (Glasgow), and local women from Women Supporting Women in Pilton (Edinburgh). In 2013-14 participants from both cities created four stunning short films. These were shown in venues across Glasgow and Edinburgh during Refugee Week 2013 to very positive acclaim. The films were also presented at the Scottish Parliament, which later commended Making it Home as an outstanding project in its field. DVDs of the films and a booklet illustrating the project form valuable awareness-raising materials which RST can use in a variety of ways. We are hoping for further funding from Creative Scotland to allow us to develop the project in the directions indicated by the very positive feedback received from project participants, partners and audiences. Watch this space!

In October 2012 RST commissioned Community Info Source to research the situation facing destitute, homeless asylum seekers in the West of Scotland and to examine schemes that aim to overcome this in England so that they could propose a model for such a scheme in Glasgow. This research was generously funded by the Oak Foundation. The research report was delivered in August 2013 and shared with our members at our AGM in September. The research concluded that there was an opportunity for RST to work with partners to develop a bespoke and holistic project to support destitute asylum seekers. This should include: a destitution surgery, access to legal advice and support, emergency and supported accommodation, one to one support through befriending, and volunteering opportunities for destitute people. RST has been in discussion with potential partners and funders to make this project a reality, and we hope to launch the first phase during 2014.

We have continued to develop our online public profile and our Facebook profile now has more than 360 followers – a small increase since the end of last year. Our twitter account now has 1,200 followers. Our website continues to provide a useful platform for our awareness raising work.

In 2014-15 we will continue to look for exciting new opportunities to raise awareness of RST and the issues faced by the people we exist to support.

Influencing Policy & Practice

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

During 2013-14 our part time workers and volunteers have also conducted advocacy work to tackle the root causes of asylum destitution. We collect detailed statistics on every grant we distribute and produce monthly reports which indicate the extent and causes of destitution. These reports are circulated to partner agencies and used in influencing, awareness raising and lobbying work.

It has remained difficult to replicate our past successes of working with partner organisations to encourage government agencies such as the Home Office and the Department of Work and Pensions to improve their practice to help prevent destitution. During the year it became clear that a significant change was looming in the sector, with new contracts for advice and information to asylum seekers meaning the end of one-stop support through the Scottish Refugee Council and significant disruption to services despite all agencies' best intentions. We have worked closely with all our existing partners to try and plan for the changes ahead and ensure that our destitution grants remain available when they are needed. We are particularly grateful to the Scottish Refugee Council for their constructive and positive approach to partnership working at a time of great internal change for them.

We had notable success during 2013 in working with Glasgow City Council to ensure that families with children received local authority support. This meant that children in families granted refugee status were not left destitute due to delays in benefit payments and the City Council pursued the delays in issuing National Insurance numbers. This also reduced demand for our support from the summer of 2013 onwards.

We continue to participate in meetings of the Home Office's Scottish Asylum Stakeholder Forum. This meeting gives us the opportunity to keep in touch with the other agencies working to support refugees and asylum seekers in Scotland and to make them and the Home Office aware of the issues faced by our clients.

Financial Review

The income and expenditure for the year is set out in the Statement of Financial Activities ("the SOFA") on page 14, which shows restricted and unrestricted funds in separate columns. This shows a decrease of £29,166 in the unrestricted funds over the year and reserves of £6,880 carried forward. On the other hand the restricted funds have increased by £65,052 with a total of £89,299 carried forward, comprising £79,599 for the DASS project (Destitute Asylum Seeker Service) and £10,000 to fund the development manager's post in the coming year. The movement on each separate fund is shown in note 9 on page 19.

Incoming resources arose mainly from grants and donations of £145,959, as set out in note 2 on page 17. These included regular grant funding of £9,000 from the British Red Cross for destitution grants, the balance of funding of £10,437 from Creative Scotland for the *Making it Home* project and donations and fund-raising of £36,423 from members and others for destitution and Access to Education and Employment (AtoEE) grants. Also, as noted above, £79,599 was received as a donation via Stewardship for the DASS project and £10,000 from the A B Charitable Trust for the development manager's post, both carried forward to the following year. We are grateful to our funders and donors for their vital support.

Resources expended decreased to £110,183 compared to £158,849 in the previous year. This included the balance of expenditure on the *Making it Home* project and the research funded by the Oak Foundation. There was some reduction in the grants paid out from the unusually high levels of the previous year and in particular AtoEE grants were only available for part of the year. There has also been some cost saving from moving premises during the year and a reduction in staff hours once reserves were running low.

Future funding

The £10,000 funding from AB Charitable Trust to employ a Development Manager will be spent in full by the end of 2014 and therefore a priority for 2014-15 is to identify core funding to meet our operating costs, as well as raising funds to continue to meet demand for destitution grants and to restart AtoEE grants. We also aim to rebuild reserves to 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, other *ad hoc* and, if available, funding from statutory sources.

We are continuing our discussions with funders about our planned new project to offer support and accommodation to homeless destitute asylum seekers, aiming to see asylum seekers move out of destitution after up to 6 months of targeted support. A project development worker is now in place and initial restricted funding has been secured, with the hope of launching a first phase of the project later in 2014.

Reserves Policy

It is Board policy to maintain a three-month reserve of unrestricted funds. This allows RST to respond quickly and effectively to changes in legislation that significantly increase demand on funding and to meet outstanding obligations if fundraising is ever to prove unsuccessful. The aim is to restore reserves to this level in 2014/15.

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:

Name:

Director

Date:

**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 2014, which are set out on pages 14 to 19.

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:**

John G. Norman Ltd
Chartered Accountants
130 Constitution Street, Leith
Edinburgh EH6 6AJ

**Statement of Financial Activities (including Income & Expenditure Account)
For the year ended 31 March 2014**

Incoming Resources:	Note	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Grants & donations	2	-	145,959	145,959	143,363
Internship subsidies		-	-	-	2,572
<i>Investment income:</i>					
Bank interest		110	-	110	173
Total incoming resources		<u>110</u>	<u>145,959</u>	<u>146,069</u>	<u>146,108</u>
Resources expended:					
Charitable activities:					
Destitution grants	3	5,187	43,083	48,270	61,612
Access to Employment grants	3	-	2,340	2,340	12,385
Staff costs	4	15,404	4,028	19,432	22,968
Research costs		-	9,941	9,941	11,003
Making it Home project		450	19,813	20,263	32,437
Travel & volunteer expenses		427	426	853	944
Publicity & events		843	-	843	2,985
Training & subscriptions		520	-	520	844
<i>Administrative support costs:</i>					
Staff recruitment		-	300	300	523
Office occupancy costs		3,476	576	4,052	7,300
Other administrative costs	5	1,593	400	1,993	3,286
Fund-raising costs		319	-	319	1,222
Governance costs:					
Accountancy/independent examiner's fee		1,020	-	1,020	1,020
Management meetings		37	-	37	320
Total resources expended		<u>29,276</u>	<u>80,907</u>	<u>110,183</u>	<u>158,849</u>
Net (outgoing) / incoming resources					
- Net (expenditure) / income for year		<u>(29,166)</u>	<u>65,052</u>	<u>35,886</u>	<u>(12,741)</u>
Net movement in funds		(29,166)	65,052	35,886	(12,741)
Funds brought forward		<u>36,046</u>	<u>24,247</u>	<u>60,293</u>	<u>73,034</u>
Funds carried forward	9	<u><u>6,880</u></u>	<u><u>89,299</u></u>	<u><u>96,179</u></u>	<u><u>60,293</u></u>

The notes on pages 16 to 19 form part of these financial statements.

Balance Sheet at 31 March 2014

	Note	2014 £	2013 £
Fixed Assets:			
Tangible assets	6	<u>-</u>	<u>111</u>
Current Assets			
Debtors	7	14	538
Cash at bank & in hand		<u>102,612</u>	<u>95,436</u>
		102,626	95,974
Current Liabilities			
Creditors due within one year	8	<u>6,447</u>	<u>35,792</u>
Net Current Assets		<u>96,179</u>	<u>60,182</u>
Net Assets		<u>96,179</u>	<u>60,293</u>
Funds:			
Restricted funds	9	89,299	24,247
Unrestricted funds	9	<u>6,880</u>	<u>36,046</u>
Total Funds		<u>96,179</u>	<u>60,293</u>

For the year ended 31 March 2014 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

Signed:

Name

Date:

Director

The notes on pages 16 to 19 form part of these financial statements.

**Notes to the Financial Statements
For the year ended 31 March 2014****1. Accounting Policies*****Basis of Accounting***

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, the Financial Reporting Standard for Smaller Entities (effective April 2008) 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. 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

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 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 trustees.

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.

Notes to the Financial Statements For the year ended 31 March 2014

2. Grants and Donations	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
British Red Cross - <i>for destitution grants</i>	-	9,000	9,000	11,530
<i>Making it Home project:</i>				
Creative Scotland grant	-	10,437	10,437	31,313
Maryhill Integration Writers	-	500	500	-
Seedbed Trust	-	-	-	10,000
<i>Preventing Homelessness project:</i>				
Stewardship donation - <i>DASS project</i>	-	79,599	79,599	-
Oak Foundation - <i>for initial research</i>	-	-	-	21,875
The A B Charitable Trust <i>for Development Manager salary</i>		10,000	10,000	-
Lloyds TSB Foundation - <i>for Development Manager salary</i>	-	-	-	6,000
Rev J C Lusk Trust	-	-	-	25,000
Other trust fund donations	-	-	-	12,500
Other donations & fund-raising	-	36,423	36,423	25,145
Total Grants and Donations	-	145,959	145,959	143,363

3. Grants Payable	2014 £	2013 £
Destitution grants (including bus passes)	48,270	61,612
Access to Employment grants	2,340	12,385
	50,610	73,997

All grants are to individuals. Further details are given in the Directors' report.

4. Staff costs	2014 £	2013 £
Gross salaries	16,933	19,801
Social security costs	647	736
Pension cost / (adjustment)	(81)	717
Adjustment for previous years	-	1,714
Total employed staff	17,499	22,968
Consultant staff	1,933	-
Total staff costs	19,432	22,968
Number of employed staff	2	2

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

Notes to the Financial Statements (cont.)

5. Other administrative costs	2014	2013
	£	£
Office supplies	935	1,687
Insurance	371	371
Payroll fees	449	461
Bank charges & sundry	127	535
Depreciation	111	232
Total	<u>1,993</u>	<u>3,286</u>
6. Tangible Fixed Assets	<i>Office Equipment</i>	
<i>Cost:</i>	£	
At 1 April 2013	<u>2,237</u>	
At 31 March 2014	<u>2,237</u>	
<i>Depreciation:</i>		
At 1 April 2013	2,126	
Charge for year	111	
At 31 March 2014	<u>2,237</u>	
<i>Net Book Value:</i>		
At 31 March 2014	<u>-</u>	
At 31 March 2013	<u>111</u>	
7. Debtors	2014	2013
<i>Amounts due within one year:</i>	£	£
Prepayments	-	214
Other debtors	14	324
	<u>14</u>	<u>538</u>
8. Creditors		
<i>Amounts due within one year:</i>	£	£
Tax & social security	-	381
Grant accruals	4,610	26,771
Other accruals	1,837	8,640
	<u>6,447</u>	<u>35,792</u>

Notes to the Financial Statements (cont.)

9. Movement on Funds	Movement in Resources			At
	At 1.4.13	Incoming	Outgoing	31.3.14
	£	£	£	£
Restricted funds:				
Destitution grants (a)	-	43,083	(43,083)	-
A to EE grants (b)	-	2,340	(2,340)	-
Making it Home (c)	8,876	10,937	(19,813)	-
Oak Foundation research (d)	15,371	-	(15,371)	-
DASS project (e)	-	79,599	(300)	79,299
Core costs (f)	-	10,000	-	10,000
Total restricted	24,247	145,959	(80,907)	89,299
Unrestricted funds:				
Fixed asset fund (g)	111	-	(111)	-
General fund	35,935	110	(29,165)	6,880
Total unrestricted	36,046	110	(29,276)	6,880
Total funds	60,293	146,069	(110,183)	96,179

Notes:

- (a) Destitution grants have been part-funded by a grant of £9,000 from the British Red Cross and donations from other organisations, members and other individuals.
- (b) Access to Education & Employment grants have been funded by individual donations.
- (c) The 'Making it Home' project has been funded by Creative Scotland and the Seedbed Trust. There is a full description of the project in the trustees' report on page 10.
- (d) The Oak Foundation has provided funding to research the situation facing destitute, homeless asylum seekers in the West of Scotland and to propose a model to overcome this (see description of the project on page 10 of the trustees' annual report). This work concluded with the production of the final report during the year.
- (e) Funding of £79,599 has been received as a donation via 'Stewardship' for the Destitute Asylum Seeker Service ('DASS'), which commences in the next financial year.
- (f) The A B Charitable Trust has provided funding for the cost of the Development Manager post, which commences in the following year.
- (g) 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.

10. Analysis of Net Assets Between Funds	Restricted	Unrestricted funds		Total
	Funds	Fixed assets	General	Funds
	£	£	£	£
Tangible fixed assets	-	-	-	-
Debtors	-	-	14	14
Cash at bank	89,599	-	13,013	102,612
Creditors	(300)	-	(6,147)	(6,447)
Net Assets at 31 March 2014	89,299	-	6,880	96,179