



Refugee
Survival
Trust

The Refugee Survival Trust
Report and Financial Statements
For the Year to
31 March 2015

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)**

Philippa Bonella	Chair from Sept 2014
Kerrie Brooks	Secretary
Gabriel Kaifala	Treasurer
Anna Beale	
Vlad Valiente	
Kate Alexander	
Benjamin White	(co-opted 18/1/15)
Morag Gillespie	(co-opted 18/1/15)

Former directors who resigned during the year:

Eileen Baxendale	(former Chair to Sept 2014) (resigned 16/9/14)
Patrick Ntawuyamara	(resigned 17/3/15)
Mhoraig Green	(resigned May 2014)

Post year-end appointments:

Karin Goodwin	(co-opted July 2015)
Agatha Kai Kai	(co-opted July 2015)
Tanjeel Maleque	(co-opted July 2015)

Independent Examiner: John G. Norman, C. A.**Accountants:** John G. Norman Ltd,
The Courtyard,
38 Coatfield Lane,
Edinburgh, EH6 6BE.**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 2015.

Summary

Refugee Survival Trust had an extremely challenging year in 2014-15, but we have emerged from this in a robust position with new partners and a new flagship project. At the start of the year, major changes in the funding of the refugee sector put our effectiveness at risk. We lost our main referral route for asylum seekers and struggled to reach people in need. We have worked hard to address this by developing new partnerships and adapting our referral process.

From April until November 2014, we reached on average 21 destitute people per month with short term grants (the average for 2013-14 was 72 people). During this period we worked to develop new partnerships which we piloted in December, and from December 2014 – March 2015 we reached an average of 40 destitute people per month. This upward trend is continuing.

Major funding challenges at the end of 2013 meant we had limited staff support during much of 2014. We now have a viable funding model for the future and a strong staff team.

During the year, much of the Board's focus was on developing and funding our new flagship *Destitute Asylum Seeker Support Service* (DASS) project, which will begin supporting clients in summer 2015.

We have also worked hard to strengthen our internal procedures and our governance, to ensure robust knowledge management and consistent decision-making. We face 2015 with a strong new board, a good funding position, excellent staff and positive relationships across 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 seeks to make *Access to Education and Employment grants*, which support refugees and people seeking asylum in moving towards education, training and employment. This grants programme is reliant on funding from individual contributions or transfers from our core funds. In 2013 we were able to open the fund for a short period before it was exhausted. We were unable to restart the fund to support people during 2014, but hope to do so during the summer of 2015.

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 (SRC), which until 2014 distributed the majority of RST grants through its One Stop Service in Glasgow. That service closed on 31 March 2014 and during the 2014-15 financial year, information for asylum seekers has been offered by Migrant Help through a new Home Office-funded contract. We have continued to work closely with SRC to offer grants to destitute asylum seekers when they arrive in Glasgow, and to newly-approved refugees. However it has proven difficult to reach destitute people who are within the asylum system, because of the

changes within the agencies supporting them. In December 2014 we began piloting a referral process with new partners: Central and West Integration Network, Govan and Craigton Integration Network, and St Rollox Community Outreach. This pilot has proven effective reaching destitute asylum seekers who need our support, and we are planning to extend this model during 2015.

The Destitute Asylum Seeker Service (DASS) is an exciting new four year project led by RST, working with refused asylum seekers who are appeal rights exhausted (ARE) and destitute. The aim of the project is to provide a permanent route out of destitution by reviewing the legal cases of refused asylum seekers and supporting those with new evidence to prepare a fresh claim for asylum. DASS is a partnership project offering casework, legal advice, accommodation and practical and emotional support. Our partners include the Scottish Refugee Council, British Red Cross, Strathclyde Law Clinic and Glasgow Night Shelter. The project began in September 2014 and aims to work with 130 clients per year once it is fully operational in summer 2015.

Acknowledgements

The Refugee Survival Trust's Board members would like to thank our staff and volunteers for all their hard work and commitment during 2014-15. We are a very small team achieving a great deal thanks to the energy and enthusiasm of many talented people. In the first part of this year we found ourselves without a development worker due to lack of funds, but successful fundraising allowed us to appoint in June 2014. Special thanks are due to Diana Rix, our new and very able part-time Coordinator, and Rob Whiteman, our excellent part time Administrator, who have made a huge difference to the effectiveness of our operations and have worked calmly and positively through a further period of change. Thanks also go to our very capable new DASS project team, Cath McGee and Andrew McAinsh.

We are also grateful to our team of committed volunteers including Callum Aitken, Hal Bonella, Fiona Rennie, Gregor Robertson, Sarah Tolley, Linsey Valiente, Katharine Weatherhead and Anne Zerr. We said a grateful goodbye to some long standing volunteers this year - Jenny Newman, Jan Price and Eileen Baxendale. Thank you for all that you have done for RST over the years.

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 2014-15 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 £36.95 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 2014-15 we made a total of 336 destitution grants, which provided support to 513 individuals. These grants benefited 376 adults and 137 children. During the year we spent £17,499 on providing destitution grants to refugees and asylum seekers in Scotland. All of the recipients of these grants had no access to other sources of

funding and many had additional vulnerabilities. Of those we supported, 172 were homeless, seven were pregnant, and five were new mothers. These figures do not include the recipients of our weekly bus pass grants, which are reported separately below.

	2014-15	2013-14	2012-13	2011-12	2010-11
Total number of destitution grants:	336	720	769	490	644
Number of people supported:	513	862	1007	545	681
Adults:	376	765	840	490	644
Children:	137	97	167	55	37
Total value of grants:	£17,499	£48,270	£61,612	£31,345	£39,038
Average grant value:	£52.08	£67.04	£80.12	£63.97	£60.62

Table 1: Destitution grants in 2014-15 compared to previous years.

It is clear that the changes to the refugee support infrastructure, in particular the closure of the SRC's One Stop Shop service, had a huge impact on RST's ability to reach destitute asylum seekers this year. In effect, we lost access to all those individuals within the asylum system who may have needed our help. From April 2014 we were able to offer support via the SRC only to new claimants facing destitution as they enter the asylum system, and successful refugees who became destitute while navigating the mainstream benefits system at the other end. The graph below shows the impact in more detail.

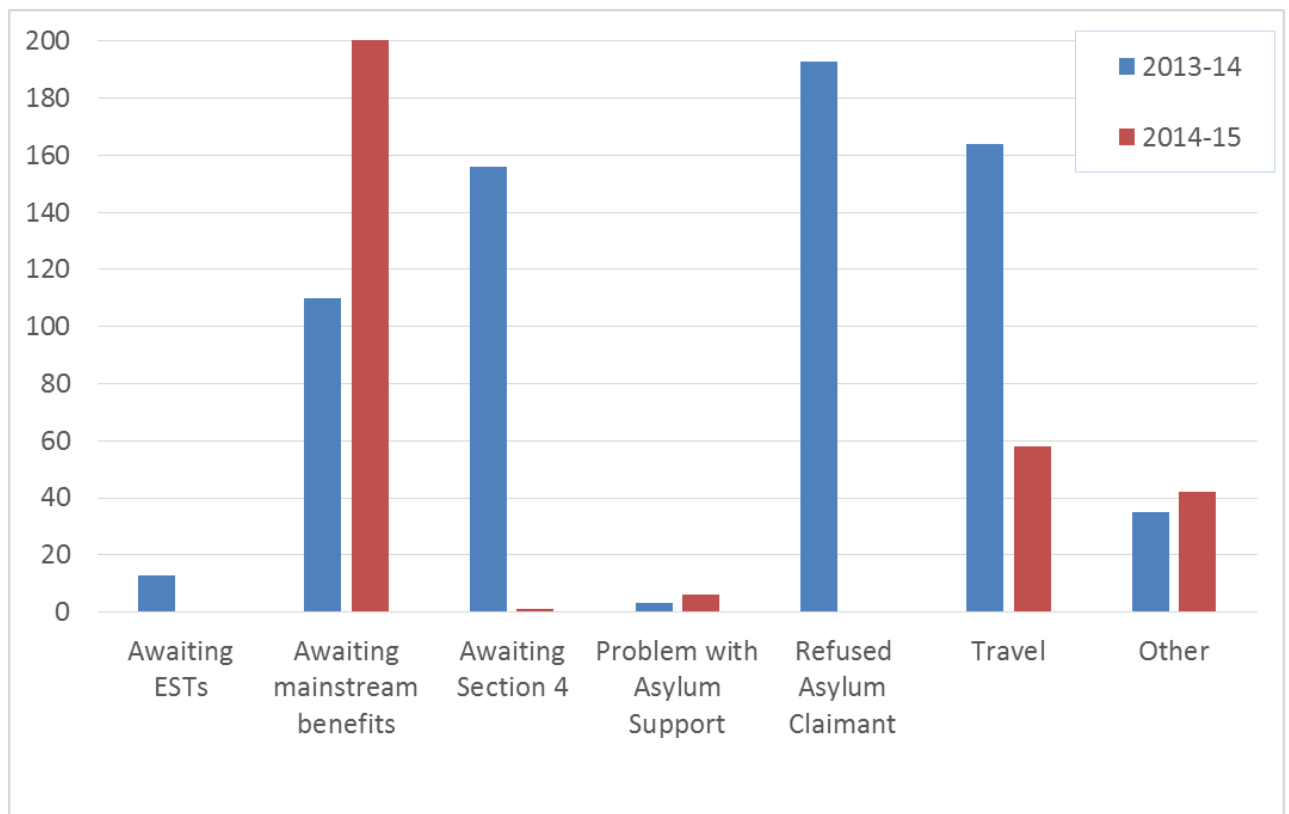


Chart 1: Reason for destitution grant claim in 2014-15 compared to 2013-14

We responded to this major problem by piloting a referral system with new partners, choosing first three local community partners based in areas of Glasgow with significant numbers of asylum seekers and refugees. We had already worked effectively through the local integration networks to distribute winter bus passes, and decided to test a new partnership for destitution grants. Central and West Integration Network, Govan and Craigton Integration Network, and St Rollox Community Outreach all responded positively to our proposal and worked with us to adapt our application and payment processes and to train staff and volunteers. As a result, the number of destitute asylum seekers or refused asylum seekers we were able to support grew significantly from December 2014. Our average monthly reach grew from 21 grants in April – November, to 40 grants from December – March.

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:

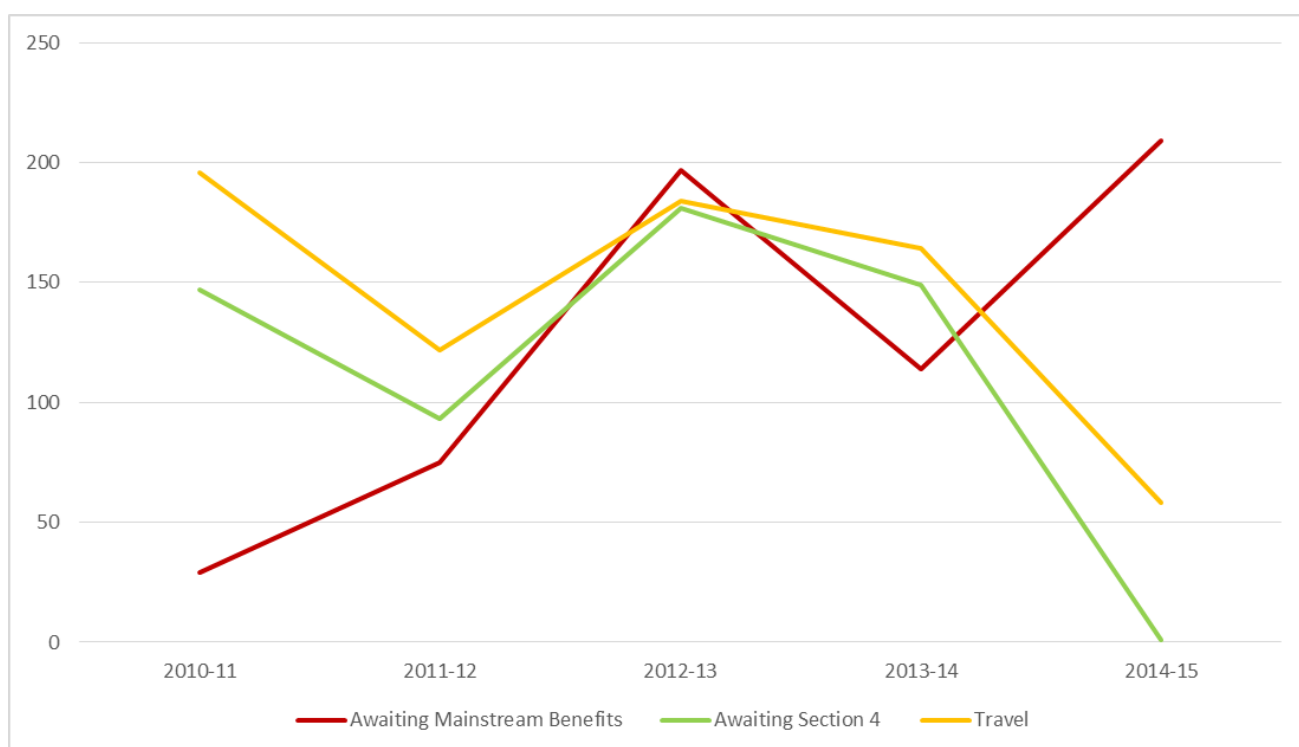


Chart 2: Changes in three key types of grants from 2010-11 to 2014-15

This chart illustrates the continued growth in demand for support for new refugees while they wait for their mainstream benefits, over the last five years. During 2014-15 we saw ongoing need for support from new refugees due to delays in the issue of National Insurance numbers and ongoing difficulties for refugees in navigating the complex and unfriendly benefits system. The number of travel grants, largely from new arrivals who must make their way from Scotland to Croydon to apply for asylum, has reduced significantly, but it is unclear whether this is due to difficulties at referring partner organisations, changes in government policy, or a reduction in demand.

During the year we struggled to reach destitute asylum seekers awaiting section 4. These figures should change in 2015 as our new partnerships take shape.

The number of children we supported in 2014-15 was 137, fewer than last year (2013-14: 157) although representing a much higher percentage of total individuals supported. In fact the number of children supported (from 63 families receiving

grants) represents over 26 per cent of the total number of individuals we reached, much higher than in any previous year. The majority of these children were supported during the second half of the financial year: between April and September 2014 the average number of children per month was six, whereas this average rose to 17 between October 2014 and March 2015. This rise is concerning and will be monitored during the next year.

In 2014-15 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 a number of dedicated donations and funds raised at events we were able to run the scheme from December 2014 to March 2015. Our four destitution network partners distributed 120 bus passes between them worth £684. The main reason for issuing bus passes was Home Office, lawyer and medical appointments.

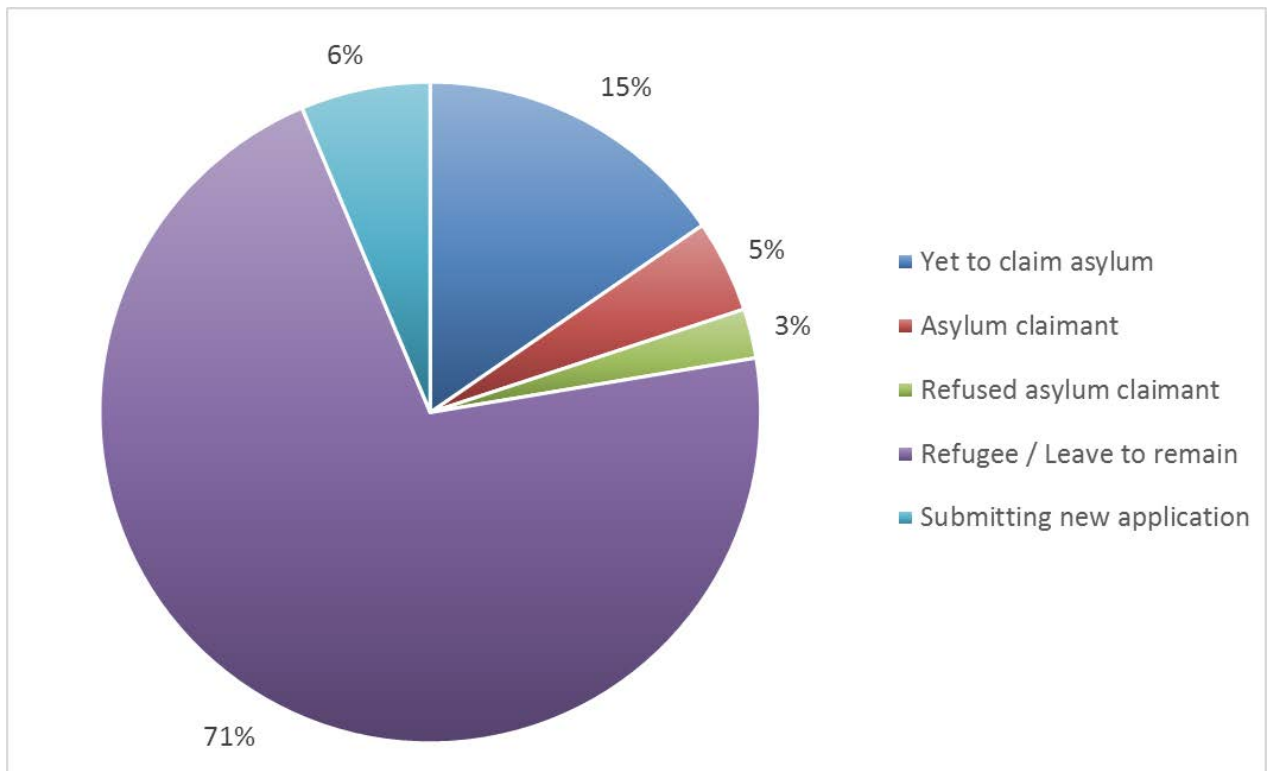


Chart 3: Status of our destitution grant applicants in 2014-15

The people we supported¹:

'Kasim' is from Iraq and recently gained refugee status. He is married with 3 young children. After several weeks of waiting, although he had received his national insurance number, his wife had not. That meant that the family could not make a joint application for Job Seekers' Allowance or claim child benefit or tax credits. RST made a grant of £176 to tide the family over until a crisis grant was made.

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

'Maimuna' is from Gambia. She is a single mother with a young baby. She received refugee status and was about to move out of asylum accommodation into a furnished flat. However her bank account had not been opened due to delays in paperwork, and therefore her income support could not be paid. The Scottish Refugee Council helped her to apply for a crisis grant but it would take a few days to come through. RST made a grant of £76 to support mother and child for a week.

'Mahdi' is a single man from Iran and has just lodged a fresh asylum claim. He has applied for Section 4 support as a result, but has not yet received a response. His lawyer is in London. He is homeless and has stayed a few nights in the Glasgow Night Shelter. Govan and Craigton Integration Network gave him a RST bus pass so he could attend essential appointments, and referred him to us for a destitution grant of £72 to support him for 2 weeks.

'Vignes' from Sri Lanka received a RST bus pass:

'The bus passes are so helpful. It is great that some local charities help us with food but I feel isolated sometimes because it takes so long to walk around the city and with the bad weather I just stay in. The bus passes are good for getting important things done like appointments with my solicitor, the doctor, or signing on at Brand Street, but it also gives me a chance to get into the city centre and enjoy just being around more people.'

Destitute Asylum Seeker Service (DASS)

The period from April 2014 to March 2015 saw the development of our new DASS project. DASS is based on the findings of a scoping study into asylum seeker destitution in Glasgow, commissioned by RST in 2012 (Preventing Destitute Homelessness CIS 2013). The study demonstrated a demand for a service to provide longer term support for destitute and homeless asylum seekers in a way that would allow their asylum cases to be resolved and their destitution ended. During the period from April-August 2014, the DASS Project Manager and members of the Board of Directors developed the DASS model, based on a partnership with key agencies providing casework, accommodation and legal advice. A funding proposal was submitted to the Oak Foundation, which agreed to fund 50% of project costs over three years.

September to February saw the gearing up phase of the project, where key staff were recruited, including a new Project Manager, Project Administrator, Destitution Caseworker (Scottish Refugee Council), Casework Manager (Scottish Refugee Council) and Law Clinic Supervisor (Strathclyde Law Clinic).

Partnerships were developed with accommodation providers, with the Glasgow Night Shelter providing 10 emergency shelter places for men and Fasgadh, a faith based group donating the use of 2 flats to accommodate up to 8 women. Funds to cover the costs of the accommodation element of DASS were boosted by an anonymous donation and the project also benefited from a donation from the Wheatley Group towards the running of the Strathclyde Immigration Law Clinic.

The planned launch of the project in February 2015 had to be postponed until June to enable the Destitution Caseworker and Law Clinic Supervisor to secure Office of the Immigration Services Commissioner (OISC) registration. The additional time has been put to good use in preparing the referral process and working closely with partners. Fundraising continues, as we seek to match the funds provided by the Oak Foundation and ensure the project can be fully funded for years 2 and 3.

Supporting Opportunities

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

Refugee Survival Trust aims to provide 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, two of RST's long-standing volunteers produced an analysis of needs of the recipients of AtoEE grants from 2006 to mid-year 2012. The findings give evidence of the increased confidence, the enhanced motivation and the improved self-image that recipients of grants experience. Feedback from both clients and the agencies who work with us also underlines the huge value of even modest sums making a difference to the individual clients where such sums are focussed on a very specific and immediate need and where RST has been able to respond speedily and with minimal administration.

RST was unable to provide A to EE grants in 2014-15 owing to lack of funds and the necessary focus of board attention on the launch of the new DASS project. Demand for these grants is still high, and RST hope to be able to re-open the fund in 2015.

Awareness Raising

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

This year, our focus has necessarily been on launching the new DASS project and building new referral pathways for our destitution grants. However, we have continued to make links to the wider refugee movement and to promote our work. For example, we attended the Sanctuary Summit in November 2014. This ground breaking national conference drew together a wide range of organisations across the country, in solidarity with asylum seekers and refugees. We also attended the National Conference on Asylum Destitution in Bristol in March 2015. Our volunteers continue to talk about our work, and the issues facing destitute asylum seekers, to groups around the country.

We have grown our online public profile and our Facebook page had 447 followers at the end of March 2015, a 24% increase on the same time last year. Our twitter account had 1,440 followers, an increase of 20% on the same time last year. Our website provides a useful platform for our awareness raising work.

In 2015-16 we will continue to look for 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 2014-15 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. Significant changes in the sector have required RST to adapt and establish new partnerships. 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, and to our new partners who have welcomed the proposal of administering destitution grants even while their own resources and capacity are under pressure.

We participate actively in meetings of the Glasgow Asylum Destitution Action Network (GLADAN). These meetings give us the opportunity to keep in touch with the other agencies working to support refugees and asylum seekers in Scotland and to make them 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 £1,685 in the unrestricted funds over the year and a balance of £5,195 carried forward. At the same time the restricted funds have increased by £72,808 with a total of £162,107 carried forward, largely due to funds of £146,047 held for the DASS project (Destitute Asylum Seeker Service). There is also a balance of £16,060 held for Destitution Grants. The movement on each separate fund is shown in note 8 on page 19.

Incoming resources arose mainly from grants and donations of £193,212, as set out in note 2 on page 17. This included regular grant funding of £12,000 from the British Red Cross and a donation of £3,000 from the Hugh Fraser Foundation, both for Destitution Grants. Membership contributions for grants together with gift-aid and other fund-raising amounted to £19,671. Also, as noted above, £144,624 and £10,000 were received during the year as donations via Oak foundation and the Wheatley Group for the DASS project. We are grateful to our funders and donors for their vital support.

Resources expended increased overall to £122,392 compared to £110,183 in the previous year. There was a significant reduction in the grants paid out from the high levels of the previous year (18,611 compared to 50,610 in the previous year) and in particular, AtoEE grants were not available throughout the year.

At the same time there was new expenditure of £74,428 on the DASS project which replaced the 'Making it Home' project and research costs, which ceased in the previous year.

Future funding

We are grateful for the £10,000 funding we received from AB Charitable Trust to employ a Coordinator in 2014. This funding ran until December 2014, but we were able to continue employing our two part-time core staff members thanks to the start of the new DASS project.

We would 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.

The AB Charitable Trust have generously provided a further £10,000 of funding for core costs in 2015/16. This funding, in conjunction with the management fees from the DASS project and unrestricted funds donated by supporters means that core funding requirements for RST in 2015-16 are close to being met.

Key priorities for 2015-16 are the full funding of the DASS project, and the ongoing funding of our destitution and Access to Education and Employment (A to EE) grants. In 2015-16 we will be focusing on raising funds to continue to meet demand for our destitution grants. We hope to be able to restart our Access to Education and Employment grants, and so will target fundraising for this too. We also aim to retain 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* donations and, if available, funding from statutory sources.

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. It allows us to meet outstanding obligations if fundraising is ever to prove unsuccessful.

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:**Philippa Bonella****Director****Date: 19/10/15**

**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 2015, 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: 19/10/15**

John G. Norman Ltd
Chartered Accountants
38 Coatfield Lane
Edinburgh EH6 6BE

Statement of Financial Activities (including Income & Expenditure Account) For the year ended 31 March 2015

Incoming Resources:	Note	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Grants & donations	2	3,917	189,295	193,212	145,959
<i>Investment income:</i>					
Bank interest		303	-	303	110
Total incoming resources		<u>4,220</u>	<u>189,295</u>	<u>193,515</u>	<u>146,069</u>
Resources expended:					
<i>Charitable activities:</i>					
Core funds		17,875	10,000	27,875	28,012
Grants payable		-	18,611	18,611	50,610
Destitution Asylum Seekers Service		-	74,428	74,428	300
Research costs		-	-	-	9,941
Making it Home project		-	-	-	20,263
Governance costs		<u>1,478</u>	<u>-</u>	<u>1,478</u>	<u>1,057</u>
Total resources expended	3	<u>19,353</u>	<u>103,039</u>	<u>122,392</u>	<u>110,183</u>
Net (outgoing) / incoming resources					
- Net (expenditure) / income for year		(15,133)	86,256	71,123	35,886
Net transfers		13,448	(13,448)	-	-
Net movement in funds		(1,685)	72,808	71,123	35,886
Funds brought forward		<u>6,880</u>	<u>89,299</u>	<u>96,179</u>	<u>60,293</u>
Funds carried forward	8	<u>5,195</u>	<u>162,107</u>	<u>167,302</u>	<u>96,179</u>

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

Balance Sheet at 31 March 2015

	Note	2015 £	2014 £
Fixed Assets:			
Tangible assets	5	<u>529</u>	<u>-</u>
Current Assets			
Debtors	6	402	14
Cash at bank & in hand		<u>190,967</u>	<u>102,612</u>
		191,369	102,626
Current Liabilities			
Creditors due within one year	7	<u>24,596</u>	<u>6,447</u>
Net Current Assets		<u>166,773</u>	<u>96,179</u>
Net Assets		<u>167,302</u>	<u>96,179</u>
Funds:			
Restricted funds	8	162,107	89,299
Unrestricted funds	8	<u>5,195</u>	<u>6,880</u>
Total Funds		<u>167,302</u>	<u>96,179</u>

For the year ended 31 March 2015 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 19/10/15

Signed:

Gabriel Kaifala

Date: 19/10/15

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 2015****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).

Going Concern

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

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 2015**

2. Grants and Donations	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
<i>for destitution grants:</i>				
British Red Cross	-	12,000	12,000	9,000
Hugh Fraser Foundation	-	3,000	3,000	-
<i>Destitution Asylum Seekers Service (DASS):</i>				
Oak Foundation	-	144,624	144,624	-
The Wheatley Group	-	10,000	10,000	-
Stewardship donation	-	-	-	79,599
The A B Charitable Trust - <i>Co-ordinator's salary</i>	-	-	-	10,000
<i>Making it Home project:</i>				
Creative Scotland grant	-	-	-	10,437
Maryhill Integration Writers	-	-	-	500
Other trust fund donations	1,650	-	1,650	-
Other donations & fund-raising	2,267	19,671	21,938	36,423
Total Grants and Donations	3,917	189,295	193,212	145,959

3. Resources Expended	Core Funds £	Grants payable * £	DASS project £	Governance costs £	Total 2015 £	Total 2014 £
Staff costs	20,149	-	32,810	-	52,959	19,432
Destitution grants	-	17,499	-	-	17,499	46,332
Access to Employment	-	-	-	-	-	2,340
Bus passes	-	1,112	-	-	1,112	1,938
Glasgow Night Shelter	-	-	16,515	-	16,515	-
Law clinic	-	-	14,379	-	14,379	-
Scottish Refugee Council partner payment	-	-	6,284	-	6,284	-
Staff travel & volunteers	402	-	232	-	634	853
Publicity & events	939	-	-	-	939	843
Training & subscriptions	562	-	470	-	1,032	520
Recruitment costs	803	-	819	-	1,622	300
Office occupancy costs	2,708	-	2,169	-	4,877	4,052
Office admin costs	1,776	-	750	-	2,526	1,729
Fund-raising costs	272	-	-	-	272	319
Management meetings	-	-	-	218	218	37
Accountancy	-	-	-	1,260	1,260	1,020
Depreciation	264	-	-	-	264	264
Totals	27,875	18,611	74,428	1,478	122,392	79,979
Other projects:						
Research costs	-	-	-	-	-	9,941
Making it Home project	-	-	-	-	-	20,263
Total resources expended	27,875	18,611	74,428	1,478	122,392	110,183

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

Independent examiner's remuneration (including accounts)	£	£
	1,260	1,020

Notes to the Financial Statements (cont.)

4. Staff costs	2015	2014
	£	£
Gross salaries	45,579	16,933
Social security costs	1,437	647
Pension cost / (adjustment)	4,181	(81)
Total employed staff	51,197	17,499
Consultant staff	1,762	1,933
Total staff costs	52,959	19,432
Number of employed staff	4	2

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

5. Tangible Fixed Assets	Office Equipment
	£
<i>Cost:</i>	
At 1 April 2014	2,237
Additions	793
At 31 March 2015	3,030
<i>Depreciation:</i>	
At 1 April 2014	2,237
Charge for year	264
At 31 March 2015	2,501
<i>Net Book Value:</i>	
At 31 March 2015	529
At 31 March 2014	-

6. Debtors	2015	2014
	£	£
<i>Amounts due within one year:</i>		
Prepayments	402	-
Other debtors	-	14
	402	14

7. Creditors	£	£
<i>Amounts due within one year:</i>		
Tax & social security	1,601	-
Grant accruals	2,462	4,610
Other accruals	20,533	1,837
	24,596	6,447

Notes to the Financial Statements (cont.)

8. Movement on Funds	Movement in Resources				At
	1.4.14	Incoming	Outgoing	Transfers	31.3.15
	£	£	£	£	£
Restricted funds:					
Destitution grants (a)	-	34,671	(18,611)	-	16,060
DASS project (b)	79,299	154,624	(74,428)	(13,448)	146,047
Coordinator post (c)	10,000	-	(10,000)	-	-
Total restricted	<u>89,299</u>	<u>189,295</u>	<u>(103,039)</u>	<u>(13,448)</u>	<u>162,107</u>
Unrestricted funds:					
Fixed asset fund (d)	-	-	(264)	793	529
General fund	6,880	4,220	(19,089)	12,655	4,666
Total unrestricted	<u>6,880</u>	<u>4,220</u>	<u>(19,353)</u>	<u>13,448</u>	<u>5,195</u>
Total funds	<u>96,179</u>	<u>193,515</u>	<u>(122,392)</u>	<u>-</u>	<u>167,302</u>

Notes:

- (a) Destitution grants have been part-funded by a grant of £12,000 from the British Red Cross and donations from other organisations, members and other individuals.
- (b) The Destitute Asylum Seeker Service ('DASS') project is described on pages 4 and 9 of 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 first installment of this amounting to £144,624 was received during the year. A further grant of £10,000 was received from the Wheatley Group and a balance of £79,299 was brought forward from a donation in the previous year, which was allocated to this project. 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 comprises a management charge of £12,655 over 7 months and fixed assets costing £793 purchased in the year.
- (c) The A B Charitable Trust has provided funding towards the cost of the Coordinator post, which commenced during the year.
- (d) 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.

9. Analysis of Net Assets Between Funds	Restricted	Unrestricted funds		Total
	Funds	Fixed assets	General	Funds
	£	£	£	£
Tangible fixed assets	-	529	-	529
Debtors	-	-	402	402
Cash at bank	178,420	-	12,547	190,967
Creditors	(16,313)	-	(8,283)	(24,596)
Net Assets at 31 March 2015	<u>162,107</u>	<u>529</u>	<u>4,666</u>	<u>167,302</u>