



Refugee
Survival
Trust

Refugee Survival Trust

Report and Financial Statement

For the Year to

31 March 2018

Company Number: SC274440

Charity Number: SC024328

Contents	Page
Report of the Directors (including reference and administrative information)	2 – 8
Report of the Independent Examiner	9
Statement of Financial Activities (including income & expenditure account)	10
Balance sheet	11
Notes to the financial statements	12 - 18

Report of the Directors**Overview**

The Refugee Survival Trust (RST) Board members, who are the directors and trustees of the charitable company, are pleased to present their report and financial statements for the year ended 31 March 2018.

Summary

2017-18 was another busy year for the Refugee Survival Trust. In particular, there was record-breaking demand for our destitution grants—we gave out 1,427 grants to a total value of £122,834, supporting over 2,000 people. Of particular concern to us was the number of children facing destitution, and we continue to raise awareness about this issue and campaign to ensure that this doesn't happen to other children.

The Destitute Asylum Seeker Service (DASS) project continued its invaluable work with asylum seekers experiencing long-term destitution and increased the number of people it worked with by 34% compared to the previous year.

Focus on integration also continued; in particular we were delighted to launch our new Glasgow Welcome befriending programme in December 2017. The participants have been meeting both in pairs and as a group and exploring some of the wonderful attractions in Glasgow together.

Our total income in 2017-18 was £292,166, derived entirely from grants and donations. Over the same period our expenditure amounted to £374,382. This included expenditure of DASS funding received and recognised in the prior year but covering the period of the DASS project up to August 2017

Vision and Mission

The **vision** of Refugee Survival Trust is that all refugees and asylum seekers in Scotland receive just and respectful treatment and support appropriate to their needs.

Refugee Survival Trust's **mission** is to do everything within our available resources and powers to achieve that vision by enabling and supporting asylum seekers and refugees in need, particularly those who are facing destitution.

Our Values

Refugee Survival Trust is committed to promoting equality, social justice and social inclusion, to upholding human rights, and to behaving with honesty and integrity at all times. To uphold these values, we will behave in ways that:

- achieve high standards of effective professional practice and proper evaluation of our work
- are adaptable and innovative in response to need
- ensure that our processes are transparent and properly evaluated
- work in partnership with any individual or organisation operating in the same field who share the same aims and values.

Our Aims

1. To contribute to the prevention and alleviation of destitution among asylum seekers and refugees by meeting basic needs
2. To increase opportunities for refugees and asylum seekers to be active citizens
3. To raise awareness of the issues facing asylum seekers and refugees particularly destitution
4. To contribute to the development of policy and good practice with reference to refugees and asylum seekers facing destitution

Report of the Directors (continued)***How we will achieve our aims***

1. **To contribute to the prevention and alleviation of destitution among asylum seekers and refugees by supporting them to meet their basic needs**
 - We will support the delivery of **destitution grants and information provision** in order to enable people to meet their basic needs;
 - We will seek to expand our capacity to provide **short term accommodation and support** for people in all forms of temporary accommodation, and;
 - We will work in **partnership** with a range of organisations in order to provide practical support to people who are destitute and to prevent and alleviate destitution.

2. **To increase opportunities for refugees and asylum seekers to be active citizens.**
 - We will provide a range of **volunteering opportunities** (for example, internships, speakers programme and befriending project) in order to support and promote integration;
 - We will provide **Access to Education & Employment grants** to remove barriers which can prevent people from moving forward in their lives, and;
 - We will seek to ensure that **refugee and asylum seeker voices** are included in all aspects of our work.

3. **To raise awareness of the issues facing asylum seekers and refugees particularly destitution**
 - We will continue to improve our **social media, website and newsletter** to raise awareness of our work and relevant key issues.
 - We will support staff and volunteers to **organise, deliver and speak at events** to promote our work and raise awareness of key issues.
 - We will **engage with the media** and support refugees to have their **voices heard** wherever possible.

4. **To contribute to the development of policy and good practice with reference to refugees and asylum seekers facing destitution.**
 - We will use **data and evidence** collated from our work to **influence policy and practice** in relation to destitution.
 - We will develop **clear messaging and clear policy positions**, building on our expertise in this area.
 - We will **work with partner organisations within Scotland and across the UK** to influence policy and to ensure **a strong voice** for advocating solutions to destitution.

Achievements and Performance

1. **To contribute to the prevention and alleviation of destitution among asylum seekers and refugees by supporting them to meet their basic needs**

Destitute Asylum Seeker Service (DASS)

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.

In 2017-18, the DASS project worked with 286 people, an increase of 34% on the previous year. We worked with 34 different nationalities with 14% of DASS clients from Iran and 9% from Iraq. This year, 82% of our service users were men and 18% women.

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 — £37.75 per week). We also provide travel grants for those who need to travel to Croydon or Liverpool for their asylum claim.

Report of the Directors (continued)

Achievements and Performance (continued)

In 2017-18 we provided 1,427 grants to a total value of £122,834. These figures far exceed any other year in the history of RST and represent a 70% increase on grant distribution in 2016-17.

	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
Total number of destitution grants:	1427	831	877	336	720	769	490	644
Number of people supported:	2070	1373	1199	513	862	1007	545	681
Adults:	1598	976	976	376	765	840	490	644
Children:	472	397	223	137	97	167	55	37
Total value of grants ¹ :	£122,834	£72,189	£57,248	£18,155	£49,312	£61,612	£31,345	£39,038
Average grant value:	£86.08	£86.87	£65.28	£54.03	£68.49	£80.12	£63.97	£60.62
Children as % of total:	22.8%	28.9%	18.6%	26.7%	11.3%	16.6%	10.1%	5.4%

2. To increase opportunities for refugees and asylum seekers to be active citizens.

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 2017-18 we awarded 92 grants to a total of £10,798² to 47 women and 45 men from 28 different countries. The range of courses and jobs accessed was very wide, including Accounting, Business, Cake Decorating, Childcare, Criminal Justice, Dentistry, Electrical Engineering, English as a Second Language, Health and Safety, Law, Mechanical Engineering, Medicine, Security, Sewing and, Travel and Tourism.

Bus Passes

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

In total, we distributed more than £1,900 worth of bus passes in 2017-18, and were able to make a difference in the daily lives of hundreds of asylum seekers and refugees in Scotland.

3. To raise awareness of the issues facing asylum seekers and refugees particularly destitution

Events

A huge part of our awareness-raising activities consists of organising our own events and attending events and meetings organised by other organisations. In June we were delighted to participate in 2017's Refugee Festival Scotland, celebrating musical traditions from around the world in an International Folk Concert in Edinburgh. In August RST headed for the Fringe where we ran a series of arts workshops culminating in a performance as part of the Edinburgh Just Festival. 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.

¹ due to the time delay between approval of grants and invoicing from partners, the amount of destitution grants recognised in the financial statements is £110,170

² due to the time delay between approval of grants and invoicing from partners, the amount of A to EE grants recognised in the financial statements is £8,372

Report of the Directors (continued)***Achievements and Performance (continued)******Schools engagement***

In March we ran the first two sessions of a short, hands-on training course developed collaboratively with WOSDEC Global Learning Centre and Refuweegee, exploring how teachers can explore migration, asylum and refugee issues in the classroom.

The first sessions had teachers explore ways to introduce themes of seeking asylum to pupils, and how to facilitate meaningful discussions around reasons people have to flee their homes and some of the challenges they face once arrived in a new country. After two initial sessions the teachers went away to try out some of the techniques and activities learned in the classroom, reconvening several months down the line to share their experiences and discuss the issues in more depth. It was a real treat to work with a group of passionate and committed teachers to explore migration issues, and we look forward to continuing to work with WOSDEC in the future.

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.

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.

RST in the media

Throughout the year, we published press releases and these were picked up by a number of media outlets including The Ferret, The National and BBC World Service

4. To contribute to the development of policy and good practice with reference to refugees and asylum seekers facing destitution.***Research***

From April 2017, the DASS researcher co-ordinated a 12-month monitoring exercise to examine the application process for 'Section 4', lifeline support provided by the Home Office to refused asylum seekers who meet specific criteria. Data was collected from three organisations; the Scottish Refugee Council, the British Red Cross and Govan Community Project. Interim findings from the survey indicate that the timescales for assessing applications is significantly longer than the five days maximum timeframe set by the Home Office and that this is leading to extended periods of destitution for applicants. Participants in the survey are now collating data to share with the Home Office and are calling for a comprehensive review of the Section 4 system.

During 2017/18, the DASS researcher along with two peer researchers, interviewed people seeking asylum with experience of destitution and service providers from the legal, health and educational sectors. Interim findings from December 2017, including interviews with legal practitioners, indicate that it is difficult for clients to actively engage with their legal case when they are struggling to meet their basic needs. Interviewees noted that destitute clients often had health problems, which could have a further effect upon their ability to engage with their case. Findings also indicate that destitution can exacerbate pre-existing health conditions, which often makes treatment more difficult. Due to restrictions, people who are deemed to have 'no recourse to public funds' do not have access to the range of statutory services available to the mainstream population. The research fieldwork is now complete and the final report findings and recommendations will be launched in autumn 2018.

Report of the Directors (continued)***Achievements and Performance (continued)******Partnership working***

We believe in the power of working together and all of our work is rooted in strong partnerships, including the DASS project, which is a partnership project, and our grants programmes, which are all delivered via partners.

We continue to be active members in a range of local, national and UK wide networks, including the Glasgow Asylum Action Network (GLADAN), the Scottish Asylum Stakeholder Forum Group (SASF) with the Home Office, the Third Sector Forum with asylum accommodation provider SERCO and the UK wide No Accommodation Network (NACCOM).

We continue to have strong relationships with Glasgow's Integration Networks.

Financial Review

The income and expenditure for the year is set out in the Statement of Financial Activities (the "SOFA") on page 10, which shows restricted and unrestricted funds in separate columns. This shows a decrease of £16,150 in unrestricted funds over the year with a balance of £25,639 carried forward. At the same time the restricted funds have decreased by £66,066 with a total of £125,194 carried forward, largely comprising funds of £98,278 held for the DASS project (Destitute Asylum Seeker Service). There is also a balance of £5,672 held for Destitution Grants, £7,464 held for Access to Employment and Education (A to EE) grants and £1,587 held for bus passes. The balance of restricted funds are held for the Glasgow Welcome befriending project (£11,153) and events (£1,050). The movement on each separate fund is shown in note 8 on pages 16-17.

Income arose entirely from grants and donations of £292,166, as set out in note 2 on page 13. This included regular grant funding from the British Red Cross (£24,000 received this year) and other trust fund donations totalling £25,000 for Destitution Grants. Membership contributions and other donations, together with Gift Aid and other fundraising, amounted to £44,668. A final instalment of £35,434 was received from Oak Foundation for the DASS project as well as £88,584 from the Big Lottery Fund and £12,520 from The Volant Charitable Trust and funding from the Robertson Trust and the Seedbed Trust. Grants of £15,920, including £9,620 from Awards for All, were received to support befriending work, and £1,050 was received towards the costs of events. Finally, core grants totalling £33,000 were received from the AB Charitable Trust, the Binks Trust, the William Grant Foundation and the Seedbed Trust.

Expenditure increased to £374,382 compared to £330,918 in the previous year. This was mainly due to an increase in the requirement for destitution grants, which amounted to £110,170 in the year (2017: £72,189). A to EE grants and expenditure on bus passes continued at an increased level. A detailed analysis of expenditure is shown in note 3 on page 14.

There was an overall decrease in funds of £82,216. The main reason for this was the spending down of DASS funding received and recognised in the prior year but covering the period of the DASS project up to August 2017.

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. 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 2018 were £25,533 in the general fund for core costs (equivalent to around 8 months of unrestricted expenditure). The trustees are satisfied with the level of reserves being held.

Report of the Directors (continued)***Financial Review (continued)******Future plans***

In the coming year, the RST will continue our core work of providing destitution grants, as well as Access to Employment and Education (A to EE) grants and bus passes, while we also work to continue the successful DASS project. We intend to face our financial challenges by continuing to fundraise and review financial controls, and are currently reviewing our grants approval process in order to ensure that it is as transparent and fair as possible.

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, last updated in September 2011.

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 those who have served as directors and trustees during the financial year are shown on the next page.

Risk Management

RST faces significant financial challenges in 2018-19 and beyond due to the steadily increasing demand on services, particularly destitution grants. This presents a risk of overspend of our funds, and the Board and staff have worked together to mitigate this by reviewing banking controls and ways in which trustees tasked with approving grants are aware of when the grants funding is low.

Reference and Administrative Information

Charity Reference: SC024328

Company Number: SC274440

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

Report of the Directors (continued)**Reference and Administrative Information (continued)****Directors (Trustees of the charity):**

Rasha Tindal	Chair from 3 October 2017 (appointed 26 April 2017)
Jacqueline Farmer	Treasurer from 3 October 2017
Elizabeth Quinn	Secretary from 3 October 2017
Kate Alexander	Co-chair until 3 October 2017
Adnan Ibrahim	
Agatha Kai Kai	
Joan McHutchinson	(appointed 3 October 2017)
Mick Patrick	
Mona Vaghefian	(appointed 3 October 2017)

Former directors who resigned during the year:

Benjamin White	Co-chair (resigned 3 October 2017)
Gabriel Kaifala	(resigned 3 October 2017)
Tanjeel Maleque	(resigned 3 October 2017)
Nicola Manison	Secretary (resigned 3 October 2017)
Nhabeela Rahmatullah	(resigned 3 October 2017)

Independent Examiner:

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

Bankers:

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

Legal Advisors:

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

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:

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 2018, which are set out on pages 10 to 18.

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:**

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

Annual Report and Accounts 2017-18**Statement of Financial Activities (including Income & Expenditure Account)
For the year ended 31 March 2018**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income from:					
Grants & donations	2	33,125	259,041	292,166	400,010
Fundraising trading		-	-	-	179
Bank interest		-	-	-	46
Total income		<u>33,125</u>	<u>259,041</u>	<u>292,166</u>	<u>400,235</u>
Expenditure on:					
Destitute Asylum Seeker Service		-	197,218	197,218	214,808
Grants payable		-	120,447	120,447	78,063
Other costs		39,950	16,767	56,717	38,047
Total expenditure	3	<u>39,950</u>	<u>334,432</u>	<u>374,382</u>	<u>330,918</u>
Net (expenditure) / income for year		(6,825)	(75,391)	(82,216)	69,317
Net transfers	8	<u>(9,325)</u>	<u>9,325</u>	<u>-</u>	<u>-</u>
Net movement in funds		(16,150)	(66,066)	(82,216)	69,317
Reconciliation of funds:					
Funds brought forward		<u>41,789</u>	<u>191,260</u>	<u>233,049</u>	<u>163,732</u>
Funds carried forward	8	<u><u>25,639</u></u>	<u><u>125,194</u></u>	<u><u>150,833</u></u>	<u><u>233,049</u></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 shown in Note 10 on page 17.

The notes on pages 12 to 18 form part of these financial statements.

Annual Report and Accounts 2017-18

Balance Sheet at 31 March 2018

	Note	2018 £	2017 £
Fixed Assets:			
Tangible assets	5	<u>106</u>	<u>558</u>
Current Assets			
Debtors	6	9,848	26,385
Cash at bank & in hand		<u>175,791</u>	<u>267,521</u>
		185,639	293,906
Current Liabilities			
Creditors due within one year	7	<u>34,912</u>	<u>61,415</u>
Net Current Assets		<u>150,727</u>	<u>232,491</u>
Net Assets		<u><u>150,833</u></u>	<u><u>233,049</u></u>
Funds:			
Restricted funds	8	125,194	191,260
Unrestricted funds	8	<u>25,639</u>	<u>45,617</u>
Total Funds		<u><u>150,833</u></u>	<u><u>236,877</u></u>

For the year ended 31 March 2018 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 of its accounts for the year in question 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.

Approved by the Board and authorised for issue on 5 October 2018

Signed:

Name:

Date:

Director

Company Registration Number SC274440

The notes on pages 12 to 18 form part of these financial statements.

**Notes to the Financial Statements
For the year ended 31 March 2018****1. 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.

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

Leases

Rentals under operating leases are charged on a straight-line basis over the lease term.

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

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<i>For destitution grants:</i>				
British Red Cross	-	24,000	24,000	15,000
The James Thin Charitable Trust	-	5,000	5,000	5,000
St Paul's & St George's Church Micah Fund	-	5,000	5,000	-
<i>Destitute Asylum Seeker Service (DASS):</i>				
The Big Lottery Fund	-	88,584	88,584	57,923
Oak Foundation	-	35,434	35,434	165,213
The Volant Charitable Trust	-	12,520	12,520	10,000
Robertson Trust	-	7,000	7,000	-
The A B Charitable Trust - <i>core costs</i>	10,000	-	10,000	20,000
Binks Trust - <i>core costs</i>	10,000	-	10,000	-
Awards for All - <i>befriending</i>	-	9,620	9,620	-
Seedbed Trust	8,000	-	8,000	-
William Grant Foundation	5,000	-	5,000	-
Foundation Scotland New Beginnings Fund	-	-	-	19,878
Volunteer Action Fund - <i>volunteer development</i>	-	-	-	10,470
Allen Lane Foundation - <i>volunteer co-ordinator</i>	-	-	-	12,000
Other trust fund donations	-	27,340	27,340	33,400
Other donations & fund-raising incl. Gift Aid	125	44,543	44,668	51,126
Total Grants and Donations	33,125	259,041	292,166	400,010

Notes to the Financial Statements (continued)

3. Expenditure	DASS project	Grants payable *	Other costs	Total 2018	Total 2017
	£	£	£	£	£
<i>Grants Paid Out</i>					
Destitution grants	-	110,170	-	110,170	72,189
Access to Employment	-	8,372	-	8,372	5,169
Bus passes	-	1,905	-	1,905	705
	<u>-</u>	<u>120,447</u>	<u>-</u>	<u>120,447</u>	<u>78,063</u>
<i>DASS Project - Partner Payments</i>					
Glasgow Night Shelter	8,332	-	-	8,332	10,000
Rehoboth Nissi Ministries	5,864	-	-	5,864	8,840
Green Pastures	7,550	-	-	7,550	-
Legal work	15,000	-	-	15,000	592
Interpreting & translation	7,286	-	-	7,286	6,071
University of Strathclyde for law clinic	-	-	-	-	25,451
Scottish Refugee Council	51,110	-	-	51,110	57,410
Research project	13,250	-	-	13,250	13,250
	<u>108,392</u>	<u>-</u>	<u>-</u>	<u>108,392</u>	<u>121,614</u>
<i>Other Costs</i>					
Staff costs	68,881	-	38,200	107,081	103,662
Staff travel & volunteer expenses	5,598	-	1,849	7,447	6,348
Other accommodation costs	252	-	-	252	208
Publicity & events	-	-	5,350	5,350	499
Training & subscriptions	688	-	336	1,024	2,278
Recruitment costs	-	-	-	-	49
Evaluation	5,245	-	-	5,245	4,325
Occupancy costs	4,342	-	5,694	10,036	8,587
Office admin costs	3,820	-	3,711	7,531	3,397
Fundraising costs	-	-	-	-	72
Accountancy	-	-	1,125	1,125	1,100
Depreciation	-	-	452	452	716
	<u>88,826</u>	<u>-</u>	<u>56,717</u>	<u>145,543</u>	<u>131,241</u>
Total expenditure	<u>197,218</u>	<u>120,447</u>	<u>56,717</u>	<u>374,382</u>	<u>330,918</u>

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

Expenditure includes:

	2018	2017
	£	£
<i>Governance costs:</i>		
Management committee meetings and training	755	211
Independent examiner's remuneration (including accounts)	1,125	1,100
Total governance costs	<u>1,880</u>	<u>1,311</u>
Operating lease payments	<u>6,163</u>	<u>6,700</u>
Employer's pension contributions	<u>5,795</u>	<u>5,600</u>

Notes to the Financial Statements (continued)

4. Staff costs

	£	£
Gross salaries	96,587	93,675
Social security costs	7,699	7,387
Employment allowance	(3,000)	(3,000)
Pension cost	5,795	5,600
Total staff costs	107,081	103,662

The average numbers of staff employed directly during the year, on a headcount basis, was 5 (2017: 5).

The total amount of employee benefits, including employer pension contributions, paid in respect of key management personnel was £15,920 (2017: £17,989). 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 2017	2,834
Additions	-
At 31 March 2018	2,834
<i>Depreciation:</i>	
At 1 April 2017	2,276
Charge for year	452
At 31 March 2018	2,728
<i>Net Book Value:</i>	
At 31 March 2018	106
At 31 March 2017	558

6. Debtors

	2018	2017
<i>Amounts due within one year:</i>	£	£
Accrued income	9,848	26,353
Prepayments	-	32
	9,848	26,385

7. Creditors

	£	£
<i>Amounts due within one year:</i>		
Tax & social security	2,050	2,038
Grant accruals	12,361	20,481
Other accruals	20,501	38,896
	34,912	61,415

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:

	£	£
Due within one year	528	504

Notes to the Financial Statements (continued)

8. Movement on Funds

		At 1.4.17	Income	Expenditure	Transfers	At 31.3.18
	Note	£	£	£	£	£
Restricted funds:						
DASS project	(a)	144,500	149,701	(192,248)	(3,675)	98,278
Destitution adviser	(b)	4,970	-	(4,970)	-	-
Destitution grants	(c)	24,675	91,167	(110,170)	-	5,672
A to EE grants	(c)	2,836	-	(8,372)	13,000	7,464
Bus passes	(c)	2,279	1,213	(1,905)	-	1,587
Allen Lane Foundation	(d)	12,000	-	(12,000)	-	-
Glasgow Welcome	(e)	-	15,920	(4,767)	-	11,153
Events	(f)	-	1,040	-	-	1,040
Total restricted		<u>191,260</u>	<u>259,041</u>	<u>(334,432)</u>	<u>9,325</u>	<u>125,194</u>
Unrestricted funds:						
Fixed asset fund	(g)	558	-	(452)	-	106
General fund		41,231	33,125	(39,498)	(9,325)	25,533
Total unrestricted		<u>41,789</u>	<u>33,125</u>	<u>(39,950)</u>	<u>(9,325)</u>	<u>25,639</u>
Total funds		<u>233,049</u>	<u>292,166</u>	<u>(374,382)</u>	<u>-</u>	<u>150,833</u>

Notes:

- (a) The Destitute Asylum Seeker Service ('DASS') project is described in the trustees' report. A total grant of £505,096 was awarded by the Oak Foundation, spread over the period September 2014 to August 2018 and the final instalment of this amounting to £35,434 was received during the year. There was a deficit on this fund for the year as excess funds had been received in the previous financial year owing to the misalignment of financial year ends between the charity and the DASS funding cycle. A further grant of £12,520 was received from The Volant Charitable Trust as well as £88,584 from the Big Lottery Fund, the second of two instalments. Funding was also received from the Robertson Trust and the Seedbed Trust. 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 £8,675 comprises a management charge due to RST core funds as part of the funding agreement, offset by a transfer of £5,000 into the DASS project as an allocation from funding received from Seedbed Trust during the year.
- (b) 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.
- (c) Destitution grants have been funded by donations from individuals, as well as grants and donations from a number of different organisations, trusts and funds including the British Red Cross, the James Thin Charitable Trust and the Micah Fund (see note 2).
- (d) The Allen Lane Foundation provided funds towards the salary of the volunteer co-ordinator. The fund was fully spent during the year.
- (e) The Glasgow Welcome befriending project received contributions from Awards for All, Glasgow City Council, the Robina Goodlad Trust and the Austin & Hope Pilkington Trust to support the development and delivery of befriending services for asylum seekers.

Notes to the Financial Statements (continued)

8. Movement on Funds (continued)

Notes (continued):

- (f) Funding for specific events during the Refugee Festival Scotland and the Just Festival was received from the Scottish Refugee Council and the Split Infinitive Trust. The balance carried forward will be spent in the subsequent financial 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 to or from relevant funds.

9. Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted funds		Total Funds
	£	Fixed assets £	General £	£
Tangible fixed assets	-	106	-	106
Debtors	26,353	-	(16,505)	9,848
Cash at bank	146,742	-	29,049	175,791
Creditors	(47,901)	-	12,989	(34,912)
Net Assets at 31 March 2018	<u>125,194</u>	<u>106</u>	<u>25,533</u>	<u>150,833</u>

10. Statement of Financial Activities - Prior Year

	Unrestricted Funds	Restricted Funds	Total 2016
	£	£	£
Income from:			
Grants & donations	31,500	368,510	400,010
Fundraising trading	179	-	179
Bank interest	46	-	46
Total income	<u>31,725</u>	<u>368,510</u>	<u>400,235</u>
Expenditure on:			
<i>Charitable activities:</i>			
Destitution Asylum Seekers Service	-	214,808	214,808
Grants payable	-	78,063	78,063
Core funds	27,897	10,150	38,047
Total expenditure	<u>27,897</u>	<u>303,021</u>	<u>330,918</u>
Net (expenditure) / income for year	3,828	65,489	69,317
Net transfers	<u>21,834</u>	<u>(21,834)</u>	<u>-</u>
Net movement in funds	3,828	65,489	69,317
Funds brought forward	<u>14,438</u>	<u>149,294</u>	<u>163,732</u>
Funds carried forward	<u>18,266</u>	<u>214,783</u>	<u>233,049</u>

Notes to the Financial Statements (continued)

11. Movement on Funds - Prior Year

	At 1.4.16	Income	Expenditure	Transfers	At 31.3.17
	£	£	£	£	£
Restricted funds:					
DASS project	132,017	235,586	(199,900)	(23,203)	144,500
Destitution adviser	-	19,878	(14,908)	-	4,970
Destitution grants	14,747	82,117	(72,189)	-	24,675
A to EE grants	2,505	5,500	(5,169)	-	2,836
Bus passes	25	2,959	(705)	-	2,279
Allen Lane Foundation	-	12,000	-	-	12,000
Voluntary Action Fund (a)	-	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	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><u>163,732</u></u>	<u><u>400,235</u></u>	<u><u>(330,918)</u></u>	<u><u>-</u></u>	<u><u>233,049</u></u>

Notes:

- (a) 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.

12. Analysis of Net Assets Between Funds - Prior Year

	Restricted Funds £	Unrestricted funds Fixed assets £	General £	Total Funds £
Tangible fixed assets	-	558	-	558
Debtors	26,353	-	32	26,385
Cash at bank	212,808	-	54,713	267,521
Creditors	(47,901)	-	(13,514)	(61,415)
Net Assets at 31 March 2017	<u>191,260</u>	<u>558</u>	<u>41,231</u>	<u>233,049</u>

13. Transactions with Trustees and Related Parties

No remuneration was paid to any trustees or connected persons during the year (2017: nil). Travel and incidental expenses of £165 were paid to 2 trustees (2017: £95 to 2 trustees).

During the year, donations totalling £268 were received from trustees (2017: £120).