



Refugee
Survival
Trust

The Refugee Survival Trust
Report and Financial Statements
For the Year to
31 March 2012

Company Number: SC 274440
Charity Number: SC 024328

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

Eileen Baxendale	(Chair)
Kaliani Lyle	(Vice-chair)
Rosemarie McIlwhan	(Secretary)
Judith Crichton	(Treasurer)
Mhoraig Green	
Philippa Bonella	
Shafiq Mohammed	
Angela Gardiner	
Susan Martin	
Kerrie Brooks	(co-opted 17/1/12)
David Farrier	(co-opted 17/1/12)

Former directors:

Duncan Ross	(resigned 13/9/11)
Janet Price	(resigned 13/9/11)

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

Report of the Directors***Overview***

The Refugee Survival Trust (RST) Board members are pleased to present their report and financial statements for the year ended 31 March 2012.

2011-12 has been a successful year for RST. We have delivered against each of our organisational aims and have raised sufficient funds to cover our grants programme.

Our Key Achievements for 2011-12 have been:

- Our grants programmes have prevented the destitution of 545 asylum claimants and enabled 96 people to access educational and employment opportunities.
- We have fundraised sufficient funds to cover our grants programmes;
- We have developed new ways of helping destitute asylum seekers;
- We have boosted the profile of our work and the issue of asylum destitution;
- We have continued to build strong networks and partnerships;
- We have maintained and developed good organisational procedures and governance;
- We have planned strategically for the future.

As well as fulfilling our obligations to the Office of the Scottish Charity Regulator and Companies House, we hope this report will be of interest to all stakeholders. It provides an overview of our activities and achievements during the year including exciting new developments in awareness raising and community fundraising.

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.

RST does not provide grants directly to refugees and people seeking asylum, but does this through partner agencies that deliver direct services. Chief among these is the Scottish Refugee Council, which distributes RST grants through its One Stop Service in Glasgow. We also work in partnership with Skills Development Scotland, Karibu, 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 2011-12. The achievements presented in this report would not have been possible without their efforts. Special thanks are due to our Development Manager Michelle Lowe who has driven forward the organisation's development since her appointment in 2010.

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 those within the asylum process who have no support from the government or other sources. The grants are awarded at the current rate of government support for asylum seekers (£35-40 per week - 70% of the income support level for UK citizens) and enable recipients to pay for food, accommodation and essentials.

In 2011-12 we made a total of 490 destitution grants, which provided support to 545 individuals. These grants benefited 490 adults and 55 children. In total in 2011-12 we spent £32,380 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, 248 were homeless, 3 were unaccompanied minors, 5 were pregnant, and 4 were new mothers.

	2011-12	2010-11	2009-10	2008-09
Total number of destitution grants:	490	644	679	955
Number of people supported:	545	681	765	1,161
Adults:	490	644	679	1,011
Children:	55	37	86	150
Total value of grants:	£32,380	£39,038	£36,874	£51,264
Average grant value:	£66.08	£60.62	£54.31	£53.68

Table 1: Destitution grants in 2011-12 compared to previous years

The number of destitution grants is down on previous years and this may have been as a result of changes in the advice sector following significant cuts to Scottish Refugee Council's budget at the beginning of the year, which may have made it more difficult to access our grants.

The drop in grant applications may also result from the UK Border Agency accepting responsibility for responding to clients with problems in accessing the asylum support to which they are entitled. Scottish Refugee Council previously dealt with these problems and would apply to RST where problems were not resolved immediately, to avoid gaps in clients' support. We have limited information about the speed with which these problems are being resolved by UKBA.

We are however currently working with Scottish Refugee Council and British Red Cross to undertake research which will help us to understand better the extent of destitution and how best to target our grants. In the meantime we have piloted two new initiatives to ensure that our support reaches those who need it, and these are described later.

Preventing Destitution (continued)

Chart 1 below illustrates that the types of grants we make and these have not changed significantly since 2010-11. Supporting travel has been the main reason we have provided support for a number of years, but in 2011-12 this has been overtaken by the provision of support for refused asylum seekers.

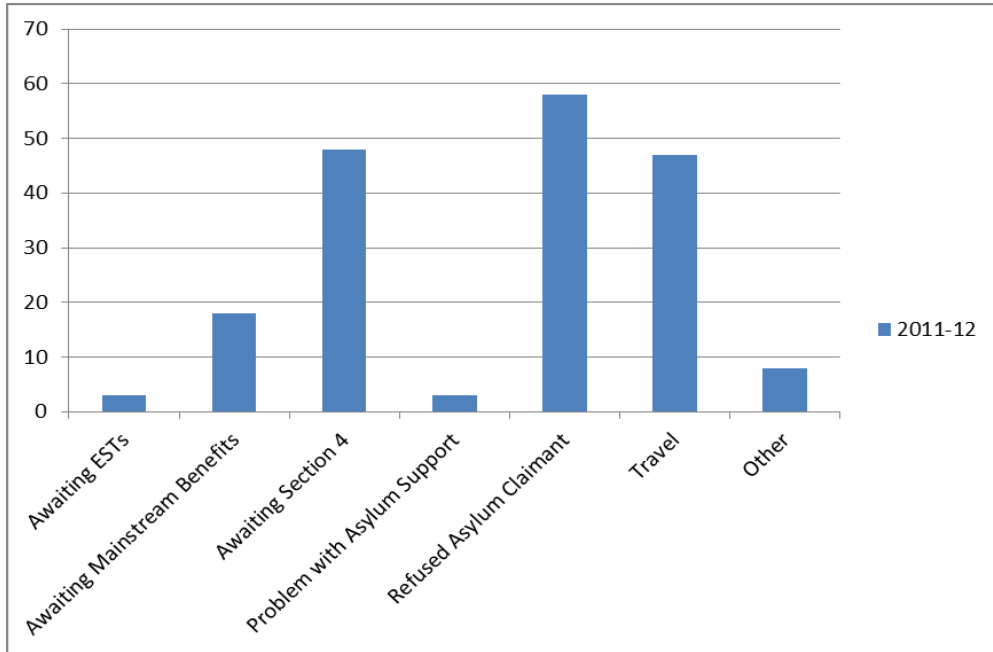


Chart 1: Reasons for destitution grants made in 2011-12

This is further highlighted in Chart 2 below which shows that refused asylum claimants are the largest group of people we provided support to last year:

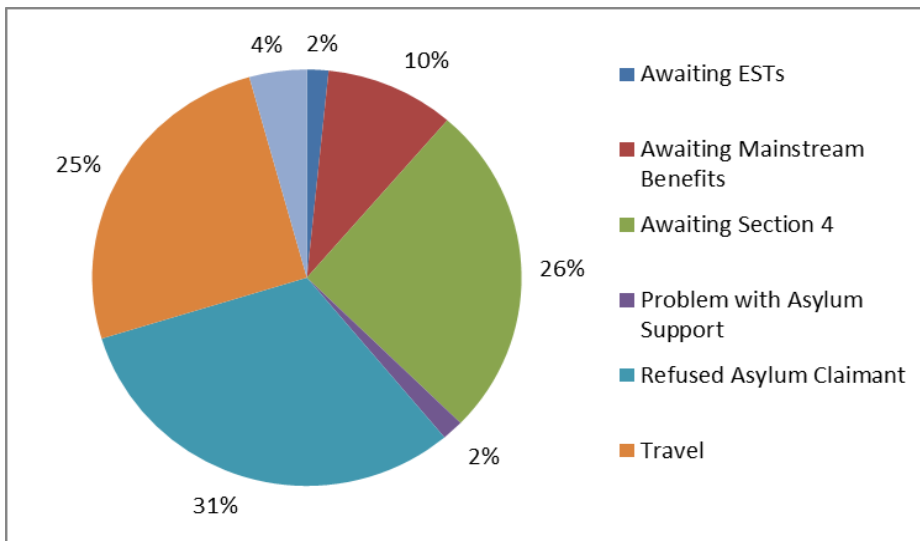


Chart 2: Status of people we made grants to in 2011-12

Preventing Destitution (continued)

In response to this we are in the process of making changes to our grants criteria including extensions to our Breathing Space grants, which allow asylum seekers at the end of the process to access two more weeks' support and gives them time to consider the options for their future. This change was made in response to feedback from frontline staff at agencies such as Scottish Refugee Council and Positive Action in Housing.

In order to continue to reach the people who most need our help we have also piloted two initiatives during 2011-12 which use our destitution funds in new ways. The first was a new winter project providing day bus passes to destitute refused asylum seekers to enable them to travel to vital medical, legal and other appointments. Through partner agencies we provided 480 passes between November and March which provided £2,160 of support. The feedback from partner agencies was positive and we may repeat this during the winter of 2012-13.

The other new approach we adopted was to provide £2000 of support to the Glasgow Destitution Network to run a winter night drop-in for destitute asylum seekers. This initiative saved a number of destitute asylum seekers from spending the night on the streets during the coldest months of the year. The drop-in is still very much in the early days of its development and we continue to work with them to determine how we can best support this service going forward.

The people we supported:

Shahab¹ is an Iranian refugee. Even though he received good news and was granted refugee status, he was then made destitute through delays and errors. The Job Centre would not process his application for Job Seeker's Allowance until his support from UKBA ended and he did not receive his last Emergency Support Tokens because he was not informed of the delivery through an administrative error. We gave him a destitution grant of £35 to survive on while these problems were resolved.

Meriem, a 19-year-old Eritrean refugee was given a destitution grant of £35 to provide her with food while her application for mainstream benefits was processed. She had had to move from UKBA accommodation after she was granted status and this meant that she had to change to a new job centre so approval of her application for Job Seeker's Allowance was delayed until she could be interviewed there.

Sarah, a Zimbabwean women aged 57, had previously been supported by RST in 2009 when she was given a destitution grant while she was gathering evidence for a fresh claim and had been evicted from her accommodation. This year, through our winter bus pass scheme, she was issued with 13 bus passes between December 2011 and March 2012 so that she could attend regular appointments with her GP and at hospital and also visit her solicitor.

¹ names have been changed

Supporting Opportunities

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

Refugee Survival Trust provides Access to 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.

Between March 2011 and February 2012 we provided 105 AtoEE grants totalling £13,788 to support 67 refugees/people with leave to remain and 38 asylum seekers to access education or employment. The grants paid for travel, course books and equipment, examination costs and computers. Evidence from previous years demonstrates that these grants enable people to better integrate into, and contribute to, Scottish communities.

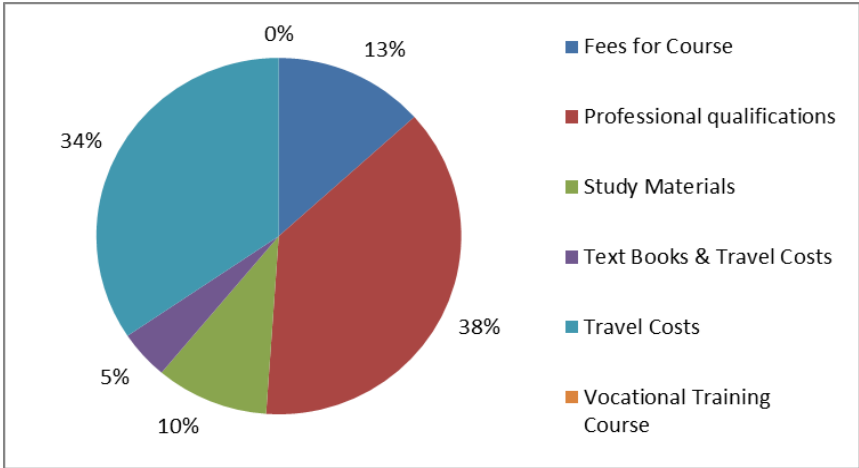


Chart 3: How our Access to Education and Employment Grants were used

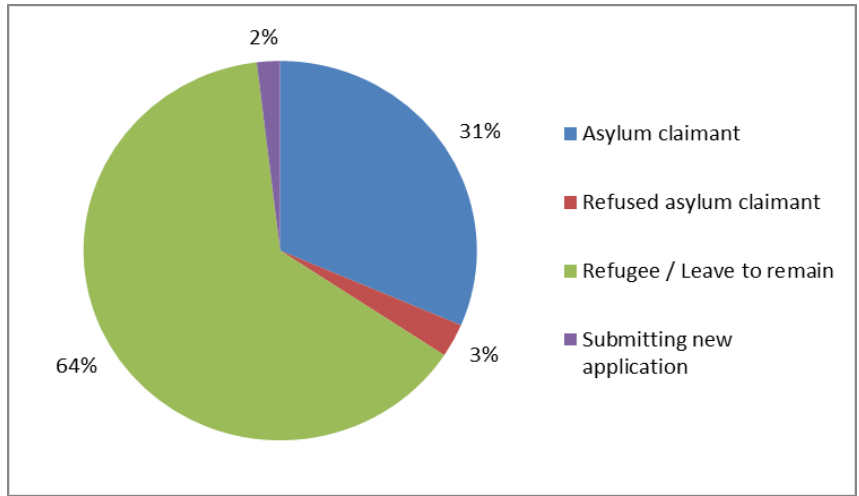


Chart 3: Who our Access to Education and Employment Grants helped

Supporting Opportunities (continued)

In September 2011, we published a report on AtoEE grant evaluations conducted in 2010-11. Evaluations are completed by the caseworkers, in consultation with the clients, 6 months after the successful allocation of the grant. The responses were therefore from those who received a grant within the period from October 2009 to September 2010.

As with our previous evaluations, the report shows that the majority of recipients continue to derive strong personal development advantages from receiving our grants (new opportunities, overcoming barriers, improved confidence, reduced isolation). This made them feel more employable and more able to seek work. Many recipients continued with higher education and further/vocational training while working part time.

In order to broaden access to these grants we also made new partnership arrangements with Freedom from Torture and Langside college to enable them to apply for grants for their clients; this, combined with general awareness raising of the availability of support, has resulted in a significant increase in demand from 2010-11.

<i>Year</i>	<i>2011-12</i>	<i>2010-11</i>	<i>2009-10</i>
<i>Grant numbers</i>	<i>105</i>	<i>58</i>	<i>53</i>
<i>Allocation</i>	<i>£13,788</i>	<i>£8,018</i>	<i>£7,496</i>

The people we supported:

Amir, a 26 year old asylum seeker from Sudan was awarded a grant of £150 in 2008 towards his travel costs in attending college in Glasgow to take an HNC in Business. The following year, having successfully gained his HNC, he applied for and was given a further grant of £150 for travel and text books for an HND which he completed in 2010. His final grant was given in October 2010 for text books and travel costs in connection with the part-time degree course in Business Studies which he was taking at the University of the West of Scotland.

In the evaluation which was carried out by his advisor at Careers Scotland, he reported that access to education had improved his language skills, increased his confidence and reduced his isolation. He felt that he was also more likely to find employment as a result. He had been volunteering at Citizens Advice Bureau and at the Glasgow Court Witness Service.

Rachel, a young woman whose family were asylum seekers from Rwanda, applied for a grant for equipment for a Bachelor of Nursing course in 2008. She was taking her course at Caledonian University and her family, who had been awaiting a decision on their asylum claim for seven years, were unable to give her any financial help. She was given a grant of £150.

In 2010 she applied for a further grant for equipment costs as she entered the third year of her four year course. Because of her background and the family's problems, she was not being charged fees, but had no other funding and a further grant of £150 was awarded to her. Her family had still not been given refugee status.

Awareness Raising

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

RST has made significant steps forward on delivery of our aim to raise awareness of the issues facing people seeking asylum and refugees during 2011-12. This has been made possible thanks to the work of our Development Manager and interns from *Adopt an Intern* and *Third Sector Internships Scotland*.

A group of Volunteer Talks Ambassadors has been established. We have now trained over 30 volunteers in Edinburgh and Glasgow to give talks about RST's work and we are in the process of organising opportunities for them to speak to community groups. This team of volunteers will help us to raise awareness of RST's work and of the issues faced by refugees and people seeking asylum. We also hope they may attract new supporters to the organisation and help raise funds.

Our research programme has continued and along with Scottish Refugee Council and British Red Cross we have commissioned the Scottish Poverty Information Unit to undertake research that will enhance our understanding of the extent and causes of destitution amongst refugees and people seeking asylum in Scotland. The research, which will be available during 2012-13, will be an important awareness raising tool and will also help us better to target our resources to those who need them most.

Our online public profile has been increased as our fledgling Facebook page has been developed with 82 new followers since November 2010. A new twitter feed was established in July and it now has 163 followers. Our website has also been maintained and updated with new pages including a campaigns page to allow supporters to take action on-line, a full links page, an 'About Us' page with photos and biographies of the Board, staff and volunteers, and up to date case studies about our beneficiaries.

Three hard copy newsletters have been produced and the distribution list has been increased to include interested MSPs, MPs and MEPs and partner organisations. In February we also set up a new HTML newsletter to enable us to communicate more frequently with a wider audience of supporters and partners. Ten e-mail updates have since been circulated and by the end of the year we had 179 individual subscribers and 49 organisational subscribers.

We successfully bid for the 'Show Them Pictures Animation' company to make us a free animation to highlight the reasons why people are made destitute. This can be viewed at <http://vimeo.com/37518796>.

In 2012-13 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

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

During 2011-12 our Development Manager 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.

In October this year we noticed a dramatic increase in grant applications from new refugees, who had been awarded refugee status but were left homeless due to delays in accessing mainstream benefits. In response to this growing problem, RST provided destitution grants to support people until the problem could be resolved. We also worked with Scottish Refugee Council, UKBA, the Department for Work and Pensions (DWP) and Glasgow City Council refugee support team to seek a long-term solution to these issues. As a result of these discussions, a number of procedural changes were agreed including UKBA agreeing to share information more closely with the DWP. These improvements have meant that far fewer refugees are now falling through gaps in the main-stream benefits system. RST is continuing to monitor the situation.

In February 2011 we published a research report "21 Months Later"² which identifies successes made in tackling destitution in Scotland and identifies further action required. The report was welcomed by UK Border Agency Scotland office (UKBA) and other partners and we are continuing to work together to improve procedures to reduce destitution and the need for our grants.

The Development Manager has worked with partner organisations to use our grants data to influence UKBA and Scottish Government. As a result our information was used in two advocacy campaigns run by British Red Cross and Citizens for Sanctuary in the run up to the Scottish Parliamentary elections.

We have also joined the 'Still Human Still Here Campaign' which seeks to end the destitution of refused asylum seekers³.

All of this work has enabled us to influence policy makers and partner agencies and to reach new audiences with information about the problems refugees and asylum seekers face in Scotland.

² <http://www.rst.org.uk/pdfs/21ML%202011%20%28final%29.pdf>

³ <http://stillhumanstillhere.wordpress.com/>

Financial Review

There has been an improvement in the financial strength of RST during 2011-12. Total funds in the organisation as at 31st March are £73,034 (2011: £33,758); £21,188 of those funds were restricted (2011: £12,316).

Incoming resources increased to £126,141 from £63,736 (98% increase) due primarily to considerable effort by the Development Manager and volunteers focusing on applying to trust funds, which has had a reasonable degree of success. The Esmée Fairbairn funding ends in November 2012 and as yet no follow on funder for core costs (primarily salaries) has been secured. The reserves are in place, in part, to allow the RST to fund staffing for an interim period, should the Board choose to do so.

Resources expended followed a similar pattern to incoming resources, increasing to £86,865 from £59,132 (47% increase), as RST increased activity in a number of areas referred to in the main report. Destitution grants have decreased in the year while Access to Education & Employment grants have increased, with the overall position remaining steady. Core costs have increased in the year to support the level of activity from volunteers and 2 periods of internship.

Future funding

RST ends the financial year with improved reserves. The fundraising strategy for the coming year involves seeking to attract sufficient funding to cover the portion of our core costs not already met by the Esmée Fairbairn grant and to continue meeting demand for destitution and AtoEE grants as well, as retaining 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.

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:**Name:****Date:****Director**

**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 2012, 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:**

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

**Statement of Financial Activities (including Income & Expenditure Account)
For the year ended 31 March 2012**

Incoming Resources:	Note	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Grants & donations	2	20,252	91,285	111,537	54,930
Membership		11,011	-	11,011	8,729
Internship subsidies		-	3,489	3,489	-
<i>Investment income:</i>					
Bank interest		104	-	104	77
Total incoming resources		<u>31,367</u>	<u>94,774</u>	<u>126,141</u>	<u>63,736</u>
Resources expended:					
Charitable activities:					
Destitution grants	3	-	31,345	31,345	35,392
Access to Employment grants	3	-	11,153	11,153	7,827
Staff costs	4	-	22,150	22,150	5,811
Research costs		-	4,499	4,499	-
Travel & volunteer expenses		-	1,075	1,075	152
Publicity & events		-	1,780	1,780	872
Training		-	298	298	675
<i>Administrative support costs:</i>					
Staff recruitment		-	837	837	643
Office occupancy costs		-	7,557	7,557	3,476
Other administrative costs	5	227	3,269	3,496	2,439
Fund-raising costs		736	-	736	-
Governance costs:					
Accountancy/independent examiner's fee		-	1,020	1,020	1,020
Management meetings		-	111	111	271
Board recruitment		-	808	808	554
Total resources expended		<u>963</u>	<u>85,902</u>	<u>86,865</u>	<u>59,132</u>
Net incoming resources					
- Net income for year		<u>30,404</u>	<u>8,872</u>	<u>39,276</u>	<u>4,604</u>
Net movement in funds		30,404	8,872	39,276	4,604
Funds brought forward		<u>21,442</u>	<u>12,316</u>	<u>33,758</u>	<u>29,154</u>
Funds carried forward	9	<u><u>51,846</u></u>	<u><u>21,188</u></u>	<u><u>73,034</u></u>	<u><u>33,758</u></u>

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

Balance Sheet at 31 March 2012

	Note	2012 £	2011 £
Fixed Assets:			
Tangible assets	6	<u>343</u>	<u>241</u>
Current Assets			
Debtors	7	4,352	-
Cash at bank & in hand		<u>89,073</u>	<u>54,888</u>
		93,425	54,888
Current Liabilities			
Creditors due within one year	8	<u>20,734</u>	<u>21,371</u>
Net Current Assets		<u>72,691</u>	<u>33,517</u>
Net Assets		<u>73,034</u>	<u>33,758</u>
Funds:			
Restricted funds	9	21,188	12,316
Unrestricted funds	9	<u>51,846</u>	<u>21,442</u>
Total Funds		<u>73,034</u>	<u>33,758</u>

For the year ended 31 March 2012 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 2012****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, as invoiced. Income from other grants and donations is recognised on receipt provided any conditions for use of the grant have been fulfilled. Where the grant or donation is given for a specific purpose, any unexpended portion is carried forward as a restricted fund.

Resources Expended

All expenditure is accounted for on an accruals basis.

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

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

Tangible Fixed Assets and Depreciation

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

Computer equipment: 33% per annum

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 2012

2. Grants and Donations	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
Esmée Fairbairn Foundation <i>(core development costs)</i>	-	23,012	23,012	23,012
British Red Cross - <i>for destitution grants</i>	-	12,000	12,000	13,000
<i>for destitution research</i>	-	5,000	5,000	-
Scottish Refugee Council <i>for destitution research</i>	-	3,000	3,000	-
Lloyds TSB Foundation - <i>office rent</i>	-	6,236	6,236	-
Trust fund donations	3,072	41,200	44,272	1,000
Good Gifts donations	-	465	465	1,735
General donations & fund-raising	17,180	372	17,552	16,183
Total Grants and Donations	<u>20,252</u>	<u>91,285</u>	<u>111,537</u>	<u>54,930</u>

3. Grants Payable	2012 £	2011 £
Destitution grants	31,345	35,392
Access to Employment grants	11,153	7,827
	<u>42,498</u>	<u>43,219</u>

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

4. Staff costs	2012 £	2011 £
Gross salary	20,200	5,224
Social security costs	1,260	425
Pension costs	690	162
	<u>22,150</u>	<u>5,811</u>
Number of staff	<u>1</u>	<u>1</u>

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

Notes to the Financial Statements (cont.)

5. Other administrative costs	2012	2011
	£	£
Office supplies	2,302	1,748
Insurance	371	368
Payroll fees	419	162
Bank charges & sundry	177	43
Depreciation	227	118
Total	<u>3,496</u>	<u>2,439</u>
6. Tangible Fixed Assets	Office Equipment	
<i>Cost:</i>	£	
At 1 April 2011	1,908	
Additions in year	329	
Disposals in year	-	
At 31 March 2012	<u>2,237</u>	
<i>Depreciation:</i>		
At 1 April 2011	1,667	
Charge for year	227	
On disposals	-	
At 31 March 2012	<u>1,894</u>	
<i>Net Book Value:</i>		
At 31 March 2012	<u>343</u>	
At 31 March 2011	<u>241</u>	
7. Debtors	2012	2011
	£	£
<i>Amounts due within one year:</i>		
Accrued income	2,860	-
Prepayments	563	-
Other debtors (Gift Aid)	929	-
	<u>4,352</u>	<u>-</u>
8. Creditors		
	£	£
<i>Amounts due within one year:</i>		
Tax & social security	575	1,835
Grant accruals	12,818	17,026
Other accruals	7,341	2,510
	<u>20,734</u>	<u>21,371</u>

Notes to the Financial Statements (cont.)

9. Movement on Funds		At	Movement in Resources			At
		1.4.11	Incoming	Outgoing	Transfers	31.3.12
		£	£	£	£	£
Restricted funds:						
Core development	(a)	12,316	23,012	(23,012)	-	12,316
Destitution grants	(b)	-	31,000	(30,508)	-	492
A to EE grants	(c)	-	11,700	(11,153)	-	547
Destitution research	(d)	-	8,000	(4,499)	-	3,501
Office rent	(e)	-	6,236	(6,236)	-	-
Core costs	(f)	-	10,500	(6,168)	-	4,332
Other funds	(g)	-	4,326	(4,326)	-	-
Total restricted		<u>12,316</u>	<u>94,774</u>	<u>(85,902)</u>	<u>-</u>	<u>21,188</u>
Unrestricted funds:						
Fixed asset fund	(h)	241	-	(227)	329	343
General fund		21,201	31,367	(736)	(329)	51,503
Total unrestricted		<u>21,442</u>	<u>31,367</u>	<u>(963)</u>	<u>-</u>	<u>51,846</u>
Total funds		<u>33,758</u>	<u>126,141</u>	<u>(86,865)</u>	<u>-</u>	<u>73,034</u>

Notes:

- (a) The Esmée Fairbairn Foundation are providing annual funding of £23,012 over 2 years towards the salary of a development worker and associated costs.
- (b) Destitution grants have been funded by a grant of £1,000 per month from the British Red Cross and trust fund donations.
- (c) Access to Education & Employment grants have been funded by trust fund donations.
- (d) Destitution research has been funded by grants of £5,000 from the British Red Cross and £3,000 from the Scottish Refugee Council.
- (e) Funding of £6,236 was provided by Lloyds TSB Foundation for Scotland towards office rental costs.
- (f) Funding for core costs has been provided by the Allen Lane Foundation and the Robertson Trust.
- (g) Other funds comprise subsidies of £3,489 to cover intern costs, 'good gifts' donations of £465 and bus pass donations of £372. All were fully expended during the year.
- (h) 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	-	343	-	343
Debtors	2,563	-	1,789	4,352
Cash at bank	39,279	-	49,794	89,073
Creditors	(20,654)	-	(80)	(20,734)
Net Assets at 31 March 2012	<u>21,188</u>	<u>343</u>	<u>51,503</u>	<u>73,034</u>