



Refugee
Survival
Trust

The Refugee Survival Trust
Report and Financial Statements
For the Year to
31 March 2016

Company Number: SC 274440
Charity Number: SC 024328

Contents	Page
Reference and administrative information	2
Report of the Directors	3 – 16
Report of the Independent Examiner	17
Statement of Financial Activities (including income & expenditure account)	18
Balance sheet	19
Notes to the financial statements	20 – 25

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)**

Kate Alexander	Co-chair (from October 2015)
Benjamin White	Co-chair (from October 2015)
Gabriel Kaifala	Treasurer
Karin Goodwin	(co-opted July 2015)
Morag Gillespie	
Agatha Kai Kai	(co-opted July 2015)
Tanjeel Maleque	(co-opted July 2015)
Jacqueline Farmer	(appointed October 2015)
Nicola Manison	Secretary (appointed October 2015)

Former directors who resigned during the year:

Philippa Bonella	(resigned October 2015)
Kerrie Brooks	(resigned October 2015)
Annie Beale	(resigned October 2015)
Vlad Valiente	(resigned October 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 2016.

Summary

2015-16 was an eventful year for Refugee Survival Trust. Our new project, the Destitute Asylum Seeker Service, which we developed last year, went live in summer 2015. By the end of the year the project had worked with 162 people and had a full complement of staff. The rest of our staff team remains strong. By March 2016 our part time coordinator had been joined by a new part time administrator. We had also been awarded a grant to allow us to appoint to the new position of volunteer coordinator.

Our destitution grants supported 1,199 people over the year and our grant spend was three times more than in 2014-15. This is testament to the success of the new partnerships and referral arrangements we established last year, in the wake of the loss of our previous referral route.

We were delighted to be able to re-open our access to education and employment (A to EE) grants in the autumn of 2015 and by the end of the year we had supported 13 people with the costs associated with participating in educational courses or entering the workplace. The fund remains open in 2016-17.

Our total income for 2015-16 of £266,119 derived mainly from grants and donations. Over the same period our expenditure amounted to £269,689 compared to £122,392 in the previous year. (Reserves carried over from 2014-15 covered the slight deficit.)

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.

A key part of RST's 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 and we were delighted to have been able to open it again in the autumn of 2015.

Our destitution grants to people seeking asylum are delivered in partnership with Scottish Refugee Council, Govan and Craigton Integration Network, and Central and West Integration Network. People in need of grant make an application with the assistance of one of these agencies and the applications are assessed by members of the Board of RST.

RST's Destitute Asylum Seeker Service (DASS) works with people who have been refused asylum and are appeals rights exhausted (ARE). The service aims 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 and accommodation. Our partners include Scottish Refugee Council, British Red Cross, Strathclyde Law Clinic Glasgow Night Shelter, Fasgadh and Arise and Walk. The project began in September 2014 and became fully operational in June 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 2015-16. We are a very small team achieving a great deal thanks to the energy and enthusiasm of many talented people.

During the year our part-time administrator, Rob Whiteman, left RST after many years. He was replaced by our excellent new administrator Katherine Mackinnon who almost immediately secured funding to add an additional role as part-time volunteer coordinator to her work with RST (from 2016-17). By the end of the year, our DASS team was complete. DASS manager Cath McGee and DASS administrator Andrew McAinsh were joined by new accommodation worker Marie Cameron in March 2016. We thank our staff in 2015-16 for all their hard work.

We are also grateful to our team of committed volunteers including Hal Bonella, Sarah Tolley, Mick Patrick, William Clelland, Timothy Harneady, Mania Moysidou, Adele Oates and Aisling O'Loughlen. We said a grateful goodbye to some long standing board members this year – Anna Beale, Kerrie Brooks, Philippa Bonella and Vlad Valiente.

Achievements and Performance***Destitution Grants***

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 2015-16 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.

Grants are available to people seeking asylum and to refugees for up to six months after they are granted refugee status. This six-month period allows people time to deal with any difficulties encountered in their move off of asylum support and into education, work or mainstream benefits. Grants are intended to be one-off payments to deal with a crisis, and are not designed to provide ongoing support.

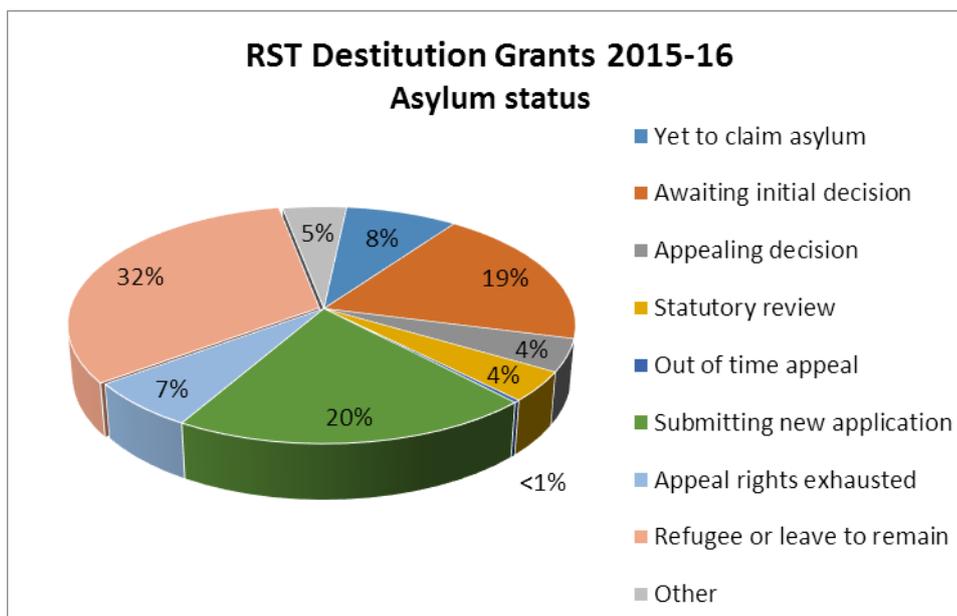
Our grants programme also allows us to assist people with essential travel costs. People who have yet to claim asylum are required by the Home Office to make their application in Croydon and since 30 March 2015, those who need to make further submissions in an existing asylum application must do so in person in Liverpool. No support is available from the Government to allow people to make these journeys and our travel grants go some way to filling this gap.

In 2015-16 we spent just under £59,000 on 877 destitution grants, which provided support to 1,199 individuals. The average grant was £66.89. The table below compares this year with previous years.

	2015-16	2014-15	2013-14	2012-13	2011-12
Total number of destitution grants:	877	336	720	769	490
Number of people supported:	1,199	513	862	1007	545
Adults:	976	376	765	840	490
Children:	223	137	97	167	55
Total value of grants:	£57,248	£17,499	£49,312	£61,612	£31,345
Average grant value:	£65.28	£52.08	£68.49	£80.12	£63.97

Table 1: Destitution grants in 2015-16 compared to previous years.

Our spend on grants in 2015-16 was nearly £40,000 more than last year and our grants benefitted nearly twice as many people. This is testament to the success of the new partnerships we built following the closure of SRC's one stop shop service in 2014, which massively affected our ability to reach destitute asylum seekers. These new partnerships, established towards the end of 2014, have enabled people at all stages of the asylum process to gain access to our grants should they need them. The chart below shows the asylum status of the people supported in 2015-16.



We provided 282 grants to refugees and people with limited leave to remain and 72 to people who were yet to claim asylum (57 of which were for travel). We provided 168 grants to people waiting for a decision on their asylum application and 179 to people who were in the process of submitting a new application.

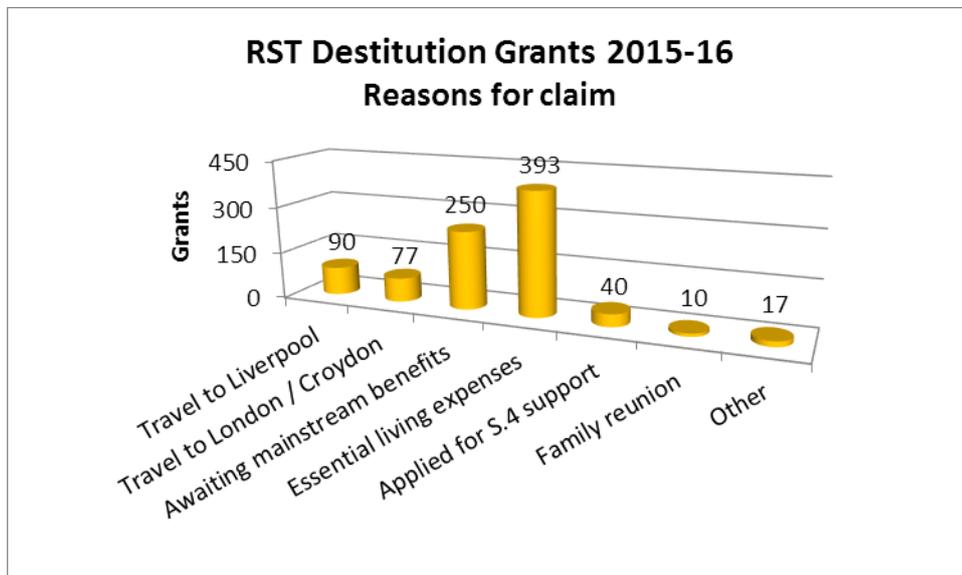
The total number of people supported by our grants this year was the highest in the last five years, and our spend on grants was at the highest level since 2012-13. Below, we consider some of the issues we encountered during the year.

Reasons for claim

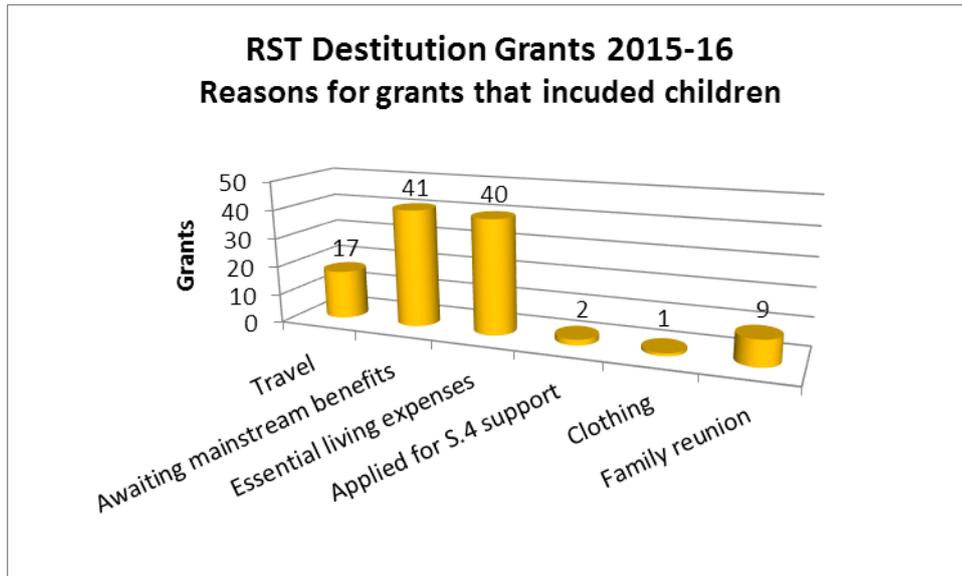
As the chart below shows, we provided 393 grants for 'essential living expenses'. This included 66 'breathing space' grants for people at the end of the asylum process.

Our grants were again frequently needed to support refugees while they awaited mainstream benefits (238 grants). We also provided grants for people who had had their benefits withdrawn for failing to comply with conditions imposed by the Department of Work and Pensions. In these cases, there were questions as to the extent to which the people concerned had understood the conditions.

Travel grants were a significant part of our support this year (168 grants). Over half (90) were for travel to Liverpool to submit fresh evidence – a new call on our funds this year, due to a change in Home Office policy.

**Children**

In total, RST supported 223 children in 2015-16, the highest number for five years. Thirteen per cent of applications (110) included children. 54 of these families were refugees or had limited leave to remain. 39 families (35% of applications with children) had been granted refugee status but were awaiting mainstream benefits. Of the remaining fifteen families with refugee status or limited leave to remain, seven needed a grant to pay for general living expenses and eight for family reunion. 69 children (from 38 applications) were homeless at the time of the application. The extent to which we are supporting children remains a cause for concern and we will continue to monitor it over the next year.



In 2015-16 we again ran our bus pass scheme. This provides an all-day pass one day a week to allow 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 2015. Our four destitution network partners distributed 140 bus passes between them worth £805. At the end of the winter, we took the decision to keep this valuable scheme open year-round.

The people we supported

'Joti' is from India and applied for asylum with her husband and 18-month old child. Their access to asylum support was delayed while Migrant Help requested more information. As a result, they were left with no money and unable to buy essential items. Scottish Refugee Council referred the family to Glasgow city council for assistance and also to RST who made a grant of £112 to support them for a week.

'Xia' is from China. She is a single mother with three young children. She received refugee status, had moved out of her asylum accommodation into mainstream housing and had attended a work-focussed interview at Job Centre Plus. However, a delay in receiving her National Insurance number meant that her access to Job Seeker's Allowance was also delayed. Scottish Refugee Council tried to apply for a crisis grant for her but were told that she could not receive one if she did not have a National Insurance number. RST made a grant of £268 to support mother and children for a week.

'Ali' is a single Kurdish man from Iraq and has just had his claim for asylum refused. He is homeless and has spent some time staying in the Glasgow Night Shelter. Govan and Craigton Integration Network is helping him to consider his options, including a referral to RST's DASS project. In the meantime, they referred him to us for a breathing space grant of £72 for two weeks.

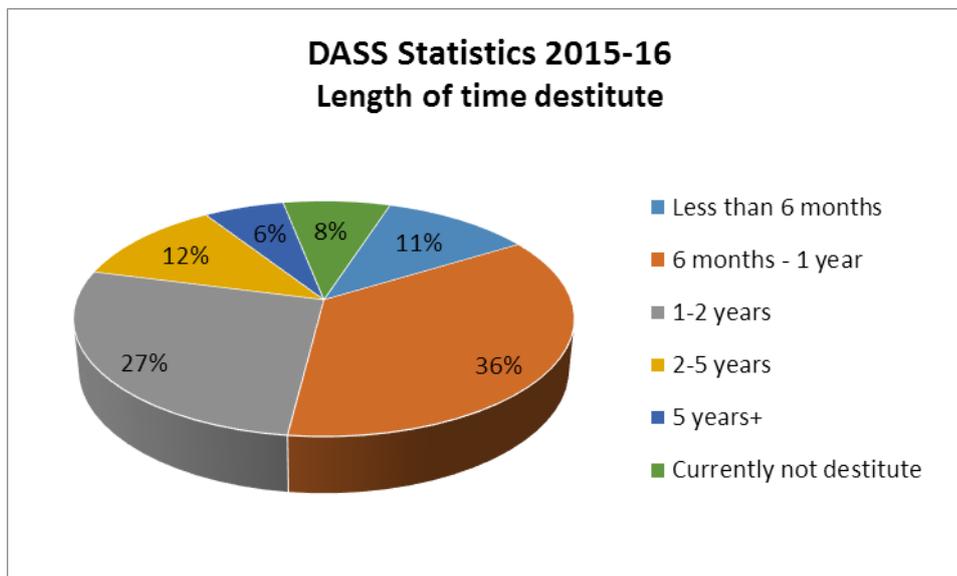
Tackling long term destitution - the Destitute Asylum Seeker Service (DASS)

The DASS project assists refused asylum seekers to find a route out of destitution and resolve their legal situation. It is a partnership project offering casework, legal advice, accommodation and practical support to refused asylum seekers who are appeal rights exhausted (ARE). DASS started taking referrals in June 2015, with a target of working with 130 people in our first year.

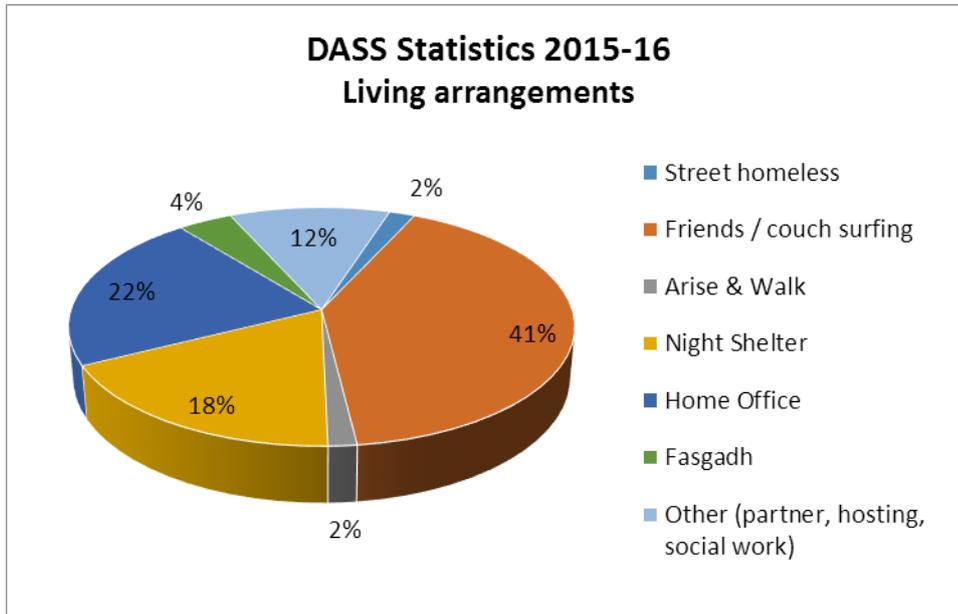
By the end of March 2016, we had already worked with 162 people. During the first ten months of the project, we started to build a more detailed picture of long term destitution in Glasgow, who it affects and the challenges faced by people working towards a resolution of their situation.

The people we worked with

This year we worked with 110 men and 52 women. Most of our clients were aged between 25 and 34, with 5% aged 55 or older. We worked with 38 different nationalities and had slightly higher referral numbers from people from Nigeria, Iran, Iraq, Zimbabwe and Eritrea. We found that there was a great diversity in the length of time people had lived in the UK before becoming destitute, ranging from under a year to more than ten years. On average, people had lived in the UK for 2-5 years when they started working with the project.



There was also great variation in the length of time people had been destitute when they started working with DASS, with most people destitute for less than a year. The majority of our clients became destitute when their asylum appeal was refused and all statutory support and accommodation was removed. However, 32% had previously been in receipt of Section 4 support, awarded when a fresh asylum claim or judicial review is underway. Most of the people who were not currently destitute were staying in Home Office accommodation and were either within the 21 days move on period (after refusal) or had continued to stay in their accommodation beyond the 21 days move on period because the accommodation provider delayed evicting them.



Finding out about where and how people were living when destitute formed an important part of the holistic assessment of needs that the Destitution Adviser (based at SRC) undertook with each service user. We found that 41% of clients were living with friends or “couch surfing” and while some people felt safe and supported with this arrangement, others moved from place to place, negotiating accommodation with friends and acquaintances on a daily or weekly basis and sporadically sleeping rough. Although only a small percentage of people were sleeping rough regularly when they started working with DASS, it is an ever-present risk for anyone who does not have secure accommodation.

Support

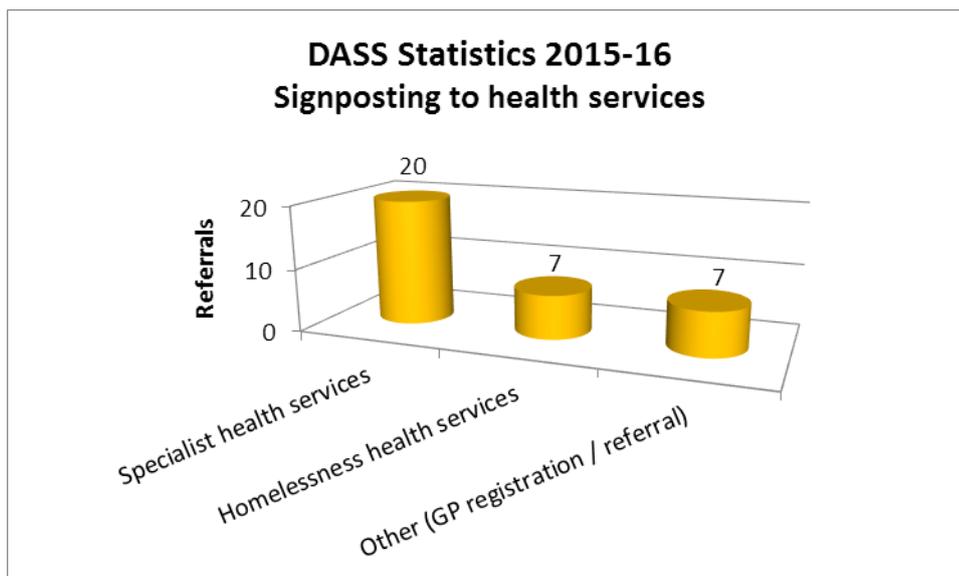
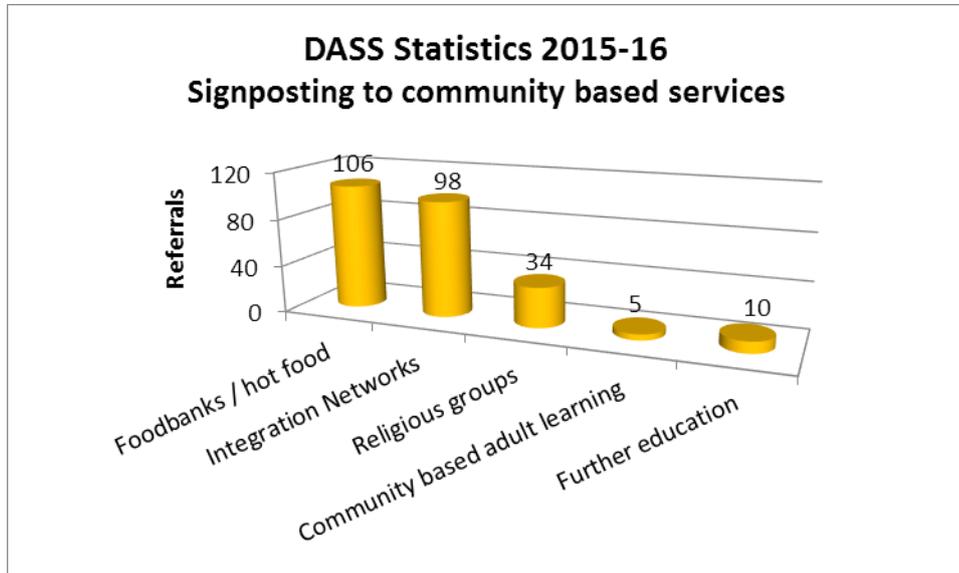
We experienced huge demand for accommodation during this period. The project provided 16 places in night shelter or temporary accommodation to 27 people over the year. Demand for temporary accommodation for women was particularly high, exacerbated by the lack of a women’s night shelter in the city. Although we originally intended to offer our temporary accommodation (two flats and one house) primarily to DASS clients working with the Law Clinic, we also chose to offer places to particularly vulnerable DASS clients for whom hosting placements or the night shelter were not suitable.

In addition to our partners Glasgow Night Shelter, Fasnadh and Arise and Walk providing safe shelter during this period, we referred five people to the Positive Action in Housing Rooms for Refugees hosting scheme. The scheme, which expanded in response to the 2015 “Migrant Crisis” offers short and long term placements in local homes.

Feedback from DASS ‘guest’:

I don't have a support from Home Office almost any year, but you gave me a house to stay, giving £10 per week, 2 bus passes and taking me to the food bank are very helpful to me. I got my own space so that I feel happy & safe here. I'm so happy to be here because before that I was sleeping in the street. Now I got a place to sleep and I feel safe. I want to thank for everybody who are looking after me and caring about me.

As well as shelter, DASS clients were linked into food services, health services and other community based support, mainly through local Integration Networks.



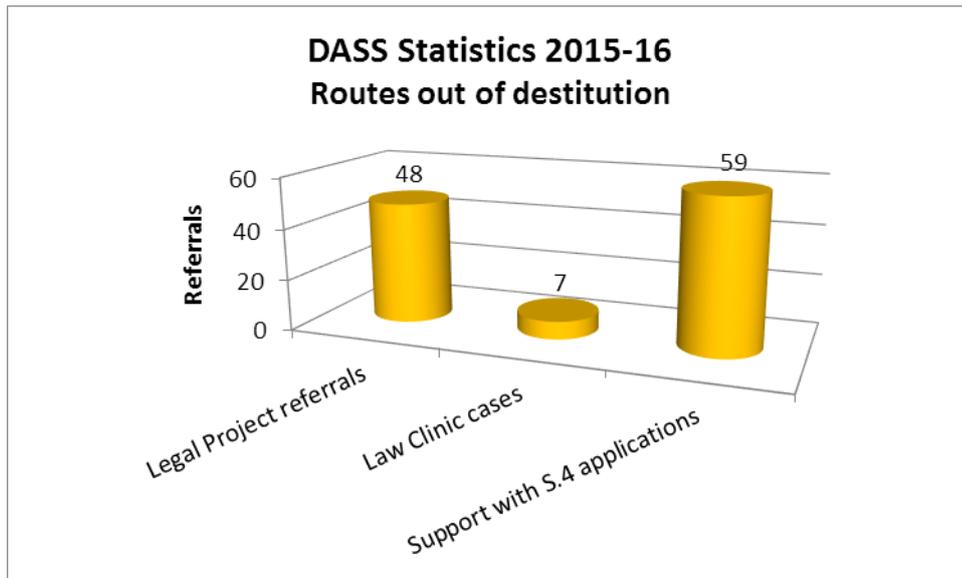
Routes out of destitution

Ultimately, the aim of the project is to find routes out of destitution. The surest way to achieve this is through resolving the legal situation. During this period, 47 DASS clients were referred to the Strathclyde University Immigration Law Clinic for an assessment of their case. This involved a careful examination of the case papers, explaining the reasons for refusal and exploring options for a fresh asylum claim or other legal challenge. Practical assistance with phones to contact potential witnesses, help with travel costs within the UK if needed to collect evidence, translation of key documents and access to expert opinion was made available to DASS clients. This year, seven cases were taken on at the Law Clinic for in depth investigation with one fresh claim submitted.

Case Study

An individual was referred to us and came to their first appointment in a depressed state, not making eye contact and appearing very disengaged. The person has instructed at least two other solicitors in the past but was currently without legal representation. The person had been unsuccessful on appeal some years ago, and had made two fresh claims since then, both of which were rejected. We went through the paperwork with an interpreter in a three-hour appointment. We explored the reasons why the claim has been refused in the past and what type of evidence would be necessary to make a further attempt at a fresh claim. At the end of the process the individual thanked us for our 'good work' and said it was the first time they had ever had their case explained to them in depth. We have met the individual again recently to discuss next steps and the person is happy that the case is progressing. We are supporting the person by arranging for them to come to the law clinic to make phone calls to obtain evidence, and by researching up to date country guidance.

Another route out of destitution was re-establishing statutory housing and income through Section 4 support. During this period, DASS supported clients with 49 applications for Section 4 support, with 11 successful decisions.



Outcomes

Over the last ten months, DASS has been successful in improving the living conditions and wellbeing of people experiencing long term destitution. We have increased awareness among destitute people of their rights and entitlements and have provided detailed legal advice and practical help to obtain evidence to support fresh asylum claims. However, it has been much harder than we anticipated to achieve long-lasting outcomes for the people we are working with. Locating and collecting new evidence for fresh asylum claims has proven to be a long and painstaking process, particularly if potential witnesses and key documents are not in the UK. Although we had success with Section 4 applications, which have restored accommodation and income to some of our clients, we know that they may end up destitute again. During this period, we assisted one DASS client to go through the assisted voluntary return process and sadly, one of our clients was detained and removed from the UK.

Volunteers

During this period, over 50 volunteers have been involved in running the different services that make up the DASS project. Volunteers ran the Glasgow Night Shelter and worked on cases at the Strathclyde Law Clinic. Volunteers also supported our "guests" living in temporary accommodation. We are grateful to all our partners for recruiting and supporting their contribution.

Going forward

Over the next year, our research and policy work will come to the fore. Our new Research and Policy worker, based at the British Red Cross, will develop our data collection systems, analyse the data we have accumulated to date and link the DASS project into other local and national research projects.

With the introduction of the 2016 Immigration Act, we anticipate further challenges ahead in an increasingly harsh asylum system which could see families as well as individuals facing destitution. We are committed to maintaining the DASS partnership and working towards supporting the people we work with to resolve their situation.

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 (A to EE) 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. Applicants are referred to us by our partner agencies Scottish Refugee Council, Freedom from Torture and Bridges Programme and are assessed by members of the RST Board.

In October 2015 we re-opened the fund after a closure of a year and by the end of 2015-16 had awarded over £1,700 to 13 recipients: five asylum seekers and eight people who had been recognised as refugees.

Grants were awarded for a range of needs including the purchase of course materials, assistance with travel to college, help in applying for professional accreditation to allow the applicant to start work, and assistance with course fees.

We know from feedback from both clients and our partner agencies that A to EE grants make a huge difference, particularly as they are focussed on a very specific and immediate need and RST is able to respond speedily and with minimal administration.

A new partnership with Glasgow Clyde College was agreed at the end of the 2015-16, and the fund remains open in 2016-17,

Awareness Raising

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

This year we have continued to raise awareness of the issues facing asylum seekers and refugees by sharing information from our own programmes and from our partners. There was no significant piece of research undertaken in 2015-16, but we analysed all of our grants claims on a quarterly basis, and published statistics.

We ran a workshop entitled 'Destitution and Dignity' on 5 June 2015 in collaboration with other DASS partners as part of the 2015 Refugee Festival; attended the No Accommodation Network conference on the 11 September 2015 in Derby; spoke at the Karibu Scotland annual conference on the 31 October 2015; and have been active participants in a number of networks such as the Glasgow Destitution Action Network, the No Accommodation Network, the Home Office's Scottish Asylum Stakeholder Forum and local integration networks. Our volunteers continue to organize events and talk about our work, and the issues facing destitute asylum seekers, to groups around the country.

We have significantly grown our online public profile over the past year; our Facebook page had 889 followers at the end of March 2016, a 99% increase on the same time last year. Our Twitter account had 2,136 followers, an increase of 48% on the same time last year. Our website and its incorporated blog continues to provide a useful platform for our awareness raising work.

In 2016-17 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 2015-16 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.

The extent to which RST supported children through our destitution grants was the focus of media attention this year, with articles appearing in 'The National' newspaper quoting our coordinator.

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. It was through this network that RST co-ordinated a Glasgow-wide response to the Home Office Immigration Bill (2015-16) consultation, highlighting the potential devastating effects of making families destitute.

Financial Review

The income and expenditure for the year is set out in the Statement of Financial Activities ("the SOFA") on page 18, which shows restricted and unrestricted funds in separate columns. This shows an increase of £9,243 in the unrestricted funds over the year with a balance of £14,438 carried forward. At the same time the restricted funds have decreased by £12,813 with a total of £149,294 carried forward, largely comprising funds of £132,017 held for the DASS project (Destitute Asylum Seeker Service). There is also a balance of £14,747 held for Destitution Grants and £2,505 held for Access to employment and education (A to EE) grants. The movement on each separate fund is shown in note 8 on page 24.

Income arose mainly from grants and donations of £265,898, as set out in note 2 on page 22. This included regular grant funding from the British Red Cross (£15,000 received this year) and other trust fund donations totalling £16,000 for Destitution and A to EE Grants. Membership contributions for grants together with gift-aid and other fund-raising amounted to £31,267. A second year instalment of £159,825 was received from Oak Foundation for the DASS project as well as £10,000 from the Volant Charitable Trust and £10,000 from Awards for All. Finally grants of £10,000 each were received from the AB Charitable Trust and an anonymous donor organisation for core costs.

Expenditure increased considerably to £269,689 compared to £122,392 in the previous year. This was mainly due to the first full year of operation of the DASS project with expenditure of £173,083 in the year. There was also a return to the former level of destitution grants, which had reduced in the year to March 2015. A to EE grants are also available again. A detailed analysis of expenditure is shown in note 3 on page 22.

While there was an overall decrease in funds of £3,570, this arose from usage of the restricted funds, which decreased by £12,813, while unrestricted funds including reserves increased by £9,243.

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.

Future funding

The AB Charitable Trust have generously provided £10,000 of funding for core costs in 2016/17. This funding, in conjunction with the management fees from the DASS project and unrestricted funds donated by our supporters means that core funding requirements for RST in 2016/17 are close to being met.

A key priority for 2016/17 is 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 2016/17, we will be focusing on raising funds to continue to meet demand for our destitution grants. The A to EE and the bus pass grants were both restarted in 2015/16. The bus pass scheme is currently operating in Glasgow but we hope to extend it to Edinburgh in 2016/17. Thus we will target fundraising attempt to maintain and/or increase the number of people we support under these schemes.

We also aim to maintain reserves at 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 and other *ad hoc* donations and, if available, funding from statutory sources.

Reserves Policy

It is Board policy to maintain a three-month reserve of core fund and annual grants expenditure. This allows RST to respond quickly and effectively to changes in legislation that significantly increase demand on funding. It allows us to meet outstanding obligations should fundraising prove unsuccessful. Amounts held at 31 March 2016 were £13,484 in the general fund for core costs and £17,277 in restricted funds for grants.

Small Company Provisions

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

Signed on behalf of the Board:***Name:******Director******Date:***

**Report of the Independent Examiner
To the Directors of Refugee Survival Trust**

I report on the accounts of Refugee Survival Trust for the year ended 31 March 2016, which are set out on pages 18 to 25.

Respective responsibilities of directors (trustees) and examiner

The directors, as trustees of the charity, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006. They consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John G Norman CA**Date:**John G. Norman Ltd
Chartered Accountants
38 Coatfield Lane
Edinburgh EH6 6BE

**Statement of Financial Activities (including Income & Expenditure Account)
For the year ended 31 March 2016**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Income:					
Grants & donations	2	23,806	242,092	265,898	193,212
Bank interest		184	37	221	303
Total income		<u>23,990</u>	<u>242,129</u>	<u>266,119</u>	<u>193,515</u>
Expenditure:					
<i>Charitable activities:</i>					
Destitution Asylum Seekers Service		-	173,083	173,083	74,428
Grants payable		-	60,025	60,025	18,611
Core funds		<u>36,581</u>	-	<u>36,581</u>	<u>29,353</u>
Total expenditure	3	<u>36,581</u>	<u>233,108</u>	<u>269,689</u>	<u>122,392</u>
Net (expenditure) / income for year		(12,591)	9,021	(3,570)	71,123
Net transfers		<u>21,834</u>	<u>(21,834)</u>	<u>-</u>	<u>-</u>
Net movement in funds		9,243	(12,813)	(3,570)	71,123
Funds brought forward		<u>5,195</u>	<u>162,107</u>	<u>167,302</u>	<u>96,179</u>
Funds carried forward	8	<u><u>14,438</u></u>	<u><u>149,294</u></u>	<u><u>163,732</u></u>	<u><u>167,302</u></u>

All incoming resources and resources expended are derived from continuing activities. The company has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The comparative figures are analysed by class in note 10 to the financial statements.

The notes on pages 20 to 25 form part of these financial statements.

Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Fixed Assets:			
Tangible assets	5	<u>954</u>	<u>529</u>
Current Assets			
Debtors	6	17,914	402
Cash at bank & in hand		<u>169,315</u>	<u>190,967</u>
		187,229	191,369
Current Liabilities			
Creditors due within one year	7	<u>24,451</u>	<u>24,596</u>
Net Current Assets		<u>162,778</u>	<u>166,773</u>
Net Assets		<u>163,732</u>	<u>167,302</u>
Funds:			
Restricted funds	8	149,294	162,107
Unrestricted funds	8	<u>14,438</u>	<u>5,195</u>
Total Funds		<u>163,732</u>	<u>167,302</u>

For the year ended 31 March 2016 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 January 2015).

Approved by the Board and authorised for issue on

Signed:

Name

Date:

Director

Company Registration No: SC 274440

The notes on pages 16 to 21 form part of these financial statements.

**Notes to the Financial Statements
For the year ended 31 March 2016****1. Accounting Policies*****Basis of Accounting***

The financial statements have been prepared on the historical cost basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities - effective January 2015 (the Charities SORP), the Financial Reporting Standard for Smaller Entities - effective January 2015 (the FRSSE) and the Companies Act 2006.

The charity has applied the alternative structure for smaller charities allowed by paragraph 4.17 of the Charities SORP and has not reported on a full activity basis. Since the charity is preparing accounts in accordance with the FRSSE, a cash flow statement is not required.

Some of the comparative figures have been restated in compliance with the revised Charities SORP and the alternative reporting structure referred to above.

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.

Income

Generally 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

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)

Tangible Fixed Assets and Depreciation

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

Computer equipment: 33% per annum

Notes to the Financial Statements (continued)**1. Accounting Policies (continued)*****Debtors***

Prepayments relate to amounts paid in advance for expenditure attributable to future financial periods.

Creditors

Creditors are recognised at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

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.

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 (continued)

2. Grants and Donations

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<i>for destitution grants:</i>				
British Red Cross	-	15,000	15,000	12,000
The James Thin Charitable Trust	-	5,000	5,000	-
William Grant Foundation	-	5,000	5,000	-
<i>Destitution Asylum Seekers Service (DASS):</i>				
Oak Foundation	-	159,825	159,825	144,624
The Wheatley Group	-	-	-	10,000
Awards for All	-	10,000	10,000	-
Volant Trust	-	10,000	10,000	-
The A B Charitable Trust - core costs	10,000	-	10,000	-
Other trust fund donations	10,000	6,000	16,000	4,650
Other donations & fund-raising	3,806	31,267	35,073	21,938
Total Grants and Donations	23,806	242,092	265,898	193,212

3. Expenditure

	Core Funds £	Grants payable * £	DASS project £	Total 2016 £	Total 2015 £
Staff costs	25,392	-	59,457	84,849	52,959
Destitution grants	-	57,248	-	57,248	17,499
Access to Employment	-	1,743	-	1,743	-
Bus passes	-	1,034	1,495	2,529	1,112
Glasgow Night Shelter	-	-	16,667	16,667	16,515
Arise & Walk House	-	-	7,906	7,906	-
Legal work	-	-	3,629	3,629	14,379
Interpreting & translation	-	-	2,504	2,504	-
Strathclyde University	-	-	25,852	25,852	-
Scottish Refugee Council partner payment	-	-	42,854	42,854	6,284
Staff travel & volunteer expenses	471	-	747	1,218	634
Publicity & events	1,084	-	-	1,084	939
Training & subscriptions	849	-	3,350	4,199	1,032
Recruitment costs	-	-	284	284	1,622
Evaluation	-	-	2,117	2,117	-
Occupancy costs	4,427	-	4,195	8,622	5,095
Office admin costs	1,254	-	2,026	3,280	2,526
Fund-raising costs	1,116	-	-	1,116	272
Accountancy	1,380	-	-	1,380	1,260
Depreciation	608	-	-	608	264
Totals	36,581	60,025	173,083	269,689	122,392

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

Notes to the Financial Statements (cont.)

3. Expenditure (continued)	2016	2015
	£	£
Independent examiner's remuneration (including accounts)	<u>1,380</u>	<u>1,260</u>
4. Staff costs		
	£	£
Gross salaries	75,486	45,579
Social security costs	6,814	1,437
Employment allowance	(2,000)	-
Pension cost	<u>4,549</u>	<u>4,181</u>
Total employed staff	84,849	51,197
Consultant staff	<u>-</u>	<u>1,762</u>
Total staff costs	<u>84,849</u>	<u>52,959</u>
Number of employed staff	<u>4</u>	<u>4</u>
 No remuneration or expenses were paid to directors during the year.		
5. Tangible Fixed Assets		
	Office Equipment	
	£	
<i>Cost:</i>		
At 1 April 2015	3,030	
Additions	1,033	
(less) disposals	<u>(1,549)</u>	
At 31 March 2016	<u>2,514</u>	
 <i>Depreciation:</i>		
At 1 April 2015	2,501	
Charge for year	608	
(less) on disposals	<u>(1,549)</u>	
At 31 March 2016	<u>1,560</u>	
 <i>Net Book Value:</i>		
At 31 March 2016	<u>954</u>	
At 31 March 2015	<u>529</u>	
6. Debtors	2016	2015
	£	£
<i>Amounts due within one year:</i>		
Prepayments	<u>17,914</u>	<u>402</u>
	<u>17,914</u>	<u>402</u>
7. Creditors		
	£	£
<i>Amounts due within one year:</i>		
Tax & social security	2,258	1,601
Grant accruals	8,882	2,462
Other accruals	<u>13,311</u>	<u>20,533</u>
	<u>24,451</u>	<u>24,596</u>

Notes to the Financial Statements (cont.)

8. Movement on Funds		Movement in Resources				At
		1.4.15	Incoming	Outgoing	Transfers	31.3.16
<i>Restricted funds:</i>		£	£	£	£	£
DASS project	(a)	146,047	170,887	(163,083)	(21,834)	132,017
DASS - Awards for All	(b)	-	10,000	(10,000)	-	-
Destitution grants	(c)	16,060	55,935	(57,248)	-	14,747
A to EE grants	(c)	-	4,248	(1,743)	-	2,505
Bus passes	(c)	-	1,059	(1,034)	-	25
Total restricted		<u>162,107</u>	<u>242,129</u>	<u>(233,108)</u>	<u>(21,834)</u>	<u>149,294</u>
<i>Unrestricted funds:</i>						
Fixed asset fund	(d)	529	-	(608)	1,033	954
General fund		<u>4,666</u>	<u>23,990</u>	<u>(35,973)</u>	<u>20,801</u>	<u>13,484</u>
Total unrestricted		<u>5,195</u>	<u>23,990</u>	<u>(36,581)</u>	<u>21,834</u>	<u>14,438</u>
Total funds		<u>167,302</u>	<u>266,119</u>	<u>(269,689)</u>	<u>-</u>	<u>163,732</u>

Notes:

- (a) The Destitute Asylum Seeker Service ('DASS') project is described in the trustees' report. A total grant of £505,096 has been awarded by the Oak Foundation, spread over the period September 2014 to August 2018 and the second instalment of this amounting to £159,825 was received during the year. A further grant of £10,000 was received from the Volant Trust as well as £10,000 from Awards for All (see note (b) below). 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 £21,834 comprises a management charge of £21,200 for the year and fixed assets costing £634 purchased in the year.
- (b) The Awards for All grant of £10,000 is to fund a contribution towards travel expenses for clients, training for law student volunteers and legal interpretation costs.
- (c) Destitution grants, Access to employment and education (A to EE) grants and bus passes have been funded by a grant of £15,000 from the British Red Cross and donations from trusts, other organisations, members and other individuals (see note 2).
- (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	-	954	-	954
Debtors	17,883	-	31	17,914
Cash at bank	141,805	-	27,510	169,315
Creditors	<u>(10,394)</u>	<u>-</u>	<u>(14,057)</u>	<u>(24,451)</u>
Net Assets at 31 March 2016	<u>149,294</u>	<u>954</u>	<u>13,484</u>	<u>163,732</u>

10. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2015 (as restated)

The following provides an analysis by class of the comparative figures in the SOFA as required by paragraph 4.2 of the Statement of Recommended Practice for Charities. The figures have been restated in accordance with the revised presentation in the accounts to 31 March 2016.

	Unrestricted Funds £	Restricted Funds £	Total 2015 £
Income:			
Grants & donations	3,917	189,295	193,212
Bank interest	303	-	303
Total income	<u>4,220</u>	<u>189,295</u>	<u>193,515</u>
Expenditure:			
<i>Charitable activities:</i>			
Destitution Asylum Seekers Service	-	74,428	74,428
Grants payable	-	18,611	18,611
Core funds	19,353	10,000	29,353
Total expenditure	<u>19,353</u>	<u>103,039</u>	<u>122,392</u>
Net (expenditure) / income for year	(15,133)	86,256	71,123
Net transfers	<u>13,448</u>	<u>(13,448)</u>	<u>-</u>
Net movement in funds	(1,685)	72,808	71,123
Funds brought forward	<u>6,880</u>	<u>89,299</u>	<u>96,179</u>
Funds carried forward	<u><u>5,195</u></u>	<u><u>162,107</u></u>	<u><u>167,302</u></u>