

COMPANY REGISTRATION NUMBER: SC274440  
CHARITY REGISTRATION NUMBER: SC024328



Refugee  
Survival  
Trust

**Refugee Survival Trust**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2020**

**NELSON GILMOUR SMITH**

Chartered accountants & statutory auditor  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

# **Refugee Survival Trust**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2020**

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# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2020**

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#### **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 2020.

#### **Chair's Report & Summary**

2019-2020 was another busy and challenging year for the Refugee Survival Trust. We continued to deliver our programmes successfully, developed our focus on capacity building within the organisation, refreshed our vision, mission and aims, and began work on developing our new organisation structure.

We've done a lot of work on our finance systems, moving to professional accounting software. This puts us in a better place for funding applications and audits.

It is worth noting that the period covered by this report ended just as the fundamental significance of COVID-19 had become apparent, a week after the country entered lockdown. This crisis was naturally to change some things dramatically for RST, with the consequent impact to be covered in the next annual report. At this point it can be reported that RST is weathering the storm well.

There continued to be high demand for our Destitution Grants in 2019-2020. A total of 1692 grants were given in the year, the highest number of grants in RST history. Out of those 1692 grants, 1213 were destitution grants while 479 were travel grants. The total destitution grant expenditure for 2019-2020 surpassed £100,000 for a third year in a row, reaching a record value of £126,376. Destitution grants are given to people seeking asylum, as a last resort when they receive no other type of support and refugees up to 6 months after they are granted refugee status. A weekly destitution grant is £36 for adults and £40 for children, which can be received for up to two consecutive weeks.

Our Destitute Asylum Seeker Service (DASS) project continued its unique multi-agency holistic approach to working with people seeking asylum and experiencing long-term destitution and homelessness. The project provides temporary and emergency accommodation, legal support, casework and financial aid to help people move forward out of destitution.

We continued the distribution of our daily bus passes to allow people to, for example, attend important meetings, get to the food bank and to meet friends and attend community events. Mobility is crucial to the asylum application process and to be an active citizen in Scotland.

The Bump and Baby bus pass scheme was introduced in 2019, through which those seeking asylum who are pregnant, or who have recently had a baby, can apply for a 10-week bus pass. The only criteria are that the applicant is in the asylum process and that the bus pass starts up to 7 weeks before or after the birth of their child.

The Wee Welcome parent and toddler group was also new in 2019, giving refugees, people seeking asylum and other parents in Glasgow the chance to meet up in a diverse group from around the world, offering peer support, particularly to refugees, to build community connections.

The Office Internship programme for people seeking asylum and refugees continued in its second year of multi-year funding with good feedback and results, helping develop skills whilst also assisting RST.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2020**

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The Board continued its period of renewal to strengthen governance. Working with the Cranfield Trust through its partnership with our funder the Oak Foundation, we appointed a pro bono consultant to lead on a strategic review of our organisation and our work. An early action was the introduction of new financial systems during the year to enable us to have a clearer understanding of the costs of our activities, our financial health and goals. Subsequently we developed our plans for a restructure of the organisation and by the end of the year we were successful in securing multi-year funding to create a new role of Chief Executive.

Our total income in 2019-2020 was £670,316. Over the same period our expenditure was £627,259. The income recognised this year included significant income for the next cycle of DASS.

# Refugee Survival Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

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#### Reference and administrative details

**Registered charity name** Refugee Survival Trust

**Charity registration number** SC024328

**Company registration number** SC274440

**Principal office and registered office** Floor 3  
Robertson House  
152 Bath Street  
Glasgow  
G2 4TB

#### The trustees

Mick Patrick - Chair person	
Abdulbaset Alsaban - Treasurer	Served from 30 April 2019 to 7 May 2020
Monojit Chatterji	Appointed 30 April 2019
Agatha Kai Kai	
Kirsty Morrison	Served from 30 April 2019 to 17 September 2020
Christopher Murray	
Katrina Wilson	Appointed 3 September 2019
Amy Westendarp	
Eva Zuckschwerdt	
Mona Vaghefian	Resigned 07 May 2020
Elizabeth Quinn	Resigned 30 April 2019
Ainger Scanlon	Resigned 22 October 2019
James Beck	Resigned 24 January 2020

**Auditor** Nelson Gilmour Smith  
Chartered accountants & statutory auditor  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

**Bankers** The Co-operative Bank Plc  
PO Box 250  
Skelmersdale  
WN8 6WT

**Legal Advisors** Turcan Connell  
Princes Exchange  
1 Earl Grey Street  
Edinburgh  
EH3 9EE

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2020**

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#### **Structure, 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 January 2020.

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 in the Reference and Administrative section.

#### **Risk Management**

Risk is the uncertainty of outcome from actions or events which could hamper our ability to achieve our objectives.

The Board of trustees/Company Directors are accountable to our members for ensuring the Refugee Survival Trust manages its risks effectively. The Board carefully considers the way RST manages and mitigates the risks which could adversely impact RST's ability to deliver its objectives and has identified actions to strengthen its current risk management. Procedures and processes have been reviewed and a risk register, which lists our top risks, has been created. All risks have mitigation measures in place to reduce the potential impact to an acceptable level wherever possible and the Board reviews the risk register every quarter. Lack of funding remains one of RST's major risks as demand for RST's services has increased.

The Trustees recognise that the COVID-19 pandemic presents a significant risk and will require urgent review of the Risk Register and the development of a mitigation strategy.

# Refugee Survival Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

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#### Objectives and activities

##### Vision and Mission

The **vision** of RST is of a welcoming, inclusive, safe Scotland for refugees and people seeking asylum, where all live free of destitution and have the means and opportunities to realise their full potential.

RST's **mission** is to provide refugees and people seeking asylum with practical support when it is most needed, build connections between people and use what we learn to campaign for change.

##### Our Values

Refugee Survival Trust is committed to:

- promoting **equality, social justice and social inclusion**;
- upholding **human rights**;
- behaving with **honesty and integrity** at all times.

To uphold these values, we will act 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 sharing complementary aims and values.

##### Our Aims

- To **focus particularly on contributing to the prevention and alleviation of destitution** among people seeking asylum and refugees by meeting basic needs.
- To **increase opportunities** for refugees and people seeking asylum to be active citizens.
- To **contribute to policy and good practice** for supporting refugees and people seeking asylum, with a focus on destitution.
- To **raise awareness and campaign**, on the issues facing people seeking asylum and refugees, particularly destitution, and for a more humane asylum system.

##### How we will achieve our Aims

**To focus particularly on contributing to the prevention and alleviation of destitution among people seeking asylum** and refugees by meeting basic needs.

1. We will ensure the delivery of **destitution support and information provision** to enable people to meet their basic needs;
2. We will seek to expand our capacity to **provide short term accommodation for destitute people seeking asylum, and support** for those in any form of temporary accommodation;
3. 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.

**To increase opportunities for refugees and people seeking asylum to be active citizens.**

1. We will provide **Access to Education & Employment support** to remove barriers which can prevent people from moving forward in their lives;
2. We will provide a range of **volunteering opportunities** in order to support and promote integration;
3. We will seek to ensure that **refugee and asylum seeker voices** are included in all aspects of our work.

# Refugee Survival Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

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**To contribute to policy and good practice for supporting refugees and people seeking asylum, with a focus on destitution.**

1. We will use **data and evidence** collated from our work **to influence policy and practice** in relation to destitution;
2. We will develop **clear messaging and clear policy positions**, building on our expertise in this area;
3. 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.

**To raise awareness and campaign, on the issues facing people seeking asylum and refugees, particularly destitution, and for a more humane asylum system.**

1. We will continue to improve our **digital and print communications** to raise awareness of our work and relevant key issues;
2. We will support staff and volunteers to **organise, deliver and speak at events** to promote our work and raise awareness of key issues;
3. We **will engage with the media** and support refugees to have their **voices heard** wherever possible.

#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

##### Destitute Asylum Seeker Service (DASS)

Our Destitute Asylum Seeker Service (DASS) has been operational for 5 years and works with people seeking asylum who are homeless and living without financial support. We deliver the work in partnership with a range of other organisations which allows us to offer a holistic service and routes out of destitution.

This year DASS provided casework, advocacy, legal support, emergency shelter and temporary accommodation to 346 destitute people seeking asylum. It was another busy year for the project, working with people from 44 different countries around the world, with 81% of our service users being male and 19% being female.

Key achievements and performance from 2019-20 for the Destitute Asylum Seeker Service:

- 120 people stayed at the night shelter
- 9 people stayed in community based temporary accommodation
- 37 people worked with the law clinic team
- 79 people were referred to specialist health services/social work assessments
- 194 people were referred to food services
- 149 people were assisted with Section 4 applications
- 114 people were assisted with fresh asylum claims
- 108 people returned to Home Office accommodation
- 16 people achieved Leave to Remain status

## Year ended 31 March 2020

In 2019 we built on our existing daily bus pass programme by introducing a new Bump and Baby Bus Pass scheme, through which people seeking asylum who are pregnant or who have recently had a baby can apply for a 10-week bus pass.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2020**

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In 2019-2020 a total of 66 bus passes were given to mothers with a total value of £7,157.80. The average age of applicants was 29. Most applicants (50) were awaiting the initial decision on their asylum application.

Out of those 66 mothers:

- 4 were homeless (6%)
- 41 were single parents (62%)
- 4 had a physical health condition (6%)
- 5 had a mental health condition (7.6%)
- 28 had other children (42%) - Total number of other children: 45

#### **Access to Education and Employment Grants**

Refugees and people seeking asylum who want to study or work can apply to RST for an Access to Education and Employment grant of up to £150 to overcome any barriers to starting a course or a job. Such costs might include translation of qualifications, course materials, exam fees or travel to college or interviews.

In 2019-20 we awarded 96 grants, a total of £11,965, 49% to women and 51% to men from 26 different countries. The range of courses and jobs was wide, demonstrating the valuable contribution that refugees and people seeking asylum make to our communities and economy.

In total, we have awarded more than 700 grants over the past 11 years of the programme.

#### **Office Internship Programme**

In 2018-19 we received funding from Impact Funding Partners to continue our internship programme for a further three years. Through the programme we've welcomed people seeking asylum and refugees into our office as interns for seven-week placements.

In 2019-20, 12 participants undertook the program with a renewed focus from December 2019 which centred around the provision of individually tailored assignments, primarily of a research nature. We recruited a specialist IT volunteer to support our interns. Their work to assist our interns was invaluable.

Feedback from participants demonstrated how the programme:

- increased levels of confidence
- provided opportunities to practice communication skills
- enabled participants to build on their IT Skills
- gave a sense of belonging in the country and more involvement in the community
- developed public speaking skills

Following the completion of the programme:

- two interns have enrolled in college
- one intern remains at university
- three interns are looking for work

#### **The Wee Welcome**

This parent and toddler programme commenced in July 2019 and is open to people seeking asylum and refugee families, as well as families more established locally, to help develop links, communication and peer support. Over the course of the year there were over 20 participants in attendance with their children. Participants came from 12 countries: Scotland, Germany, Azerbaijan, China, Namibia, Uganda, Sudan, Iran, Spain, Nigeria, Zimbabwe, and Iran.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2020**

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The project formed a partnership with the Language Hub, a social enterprise operating for the benefit of the local community in Glasgow and beyond, to provide innovative and creative learning and work opportunities that promote and enable cultural exchange between individuals and communities. This new partnership gave us access to a warm and welcoming base complete with on-site children's reading/play facilities and cafe.

In January 2020 the Wee Welcome family saw more Scottish families join the group in Partick. The geographical spread of the participants was from all over the city from Castlemilk, Maryhill, Govan, Partick, Gorbals, Hillingdon, Parkhead, Springburn, Royston, Lenzie, Scotstoun, and Tollcross.

Highlights of the year included a group trip to Edinburgh; a beach clear-up day in Troon and a fun Xmas party complete with visit from Santa.

#### **Statistical analysis**

We collect an incredible amount of data through our different programmes, which provides an invaluable insight into the extent and causes of destitution amongst refugees in Scotland. We use this analysis to provide evidence for our research, updates for our partners, stories for our press releases and as feedback for our own work and how we can improve our current services.

#### **Events and Fundraising**

One way we raise awareness and generate funds is through events, both organised by RST and put on by our hugely appreciated volunteers and supporters. Highlights from this year include a live comedy night at The Stand in Glasgow and a very lively ceilidh evening hosted by the Ceilidh Collective. A big thank you to staff and Board members who attend events to support RST.

Our Board member Monojit spoke passionately about the need to prepare for the impact of climate refugees and received a great response from the audience of around 300 people at the ceilidh.

#### **Volunteers**

The Charity is supported by volunteers including its Board of Directors, who all provide their services on a voluntary basis and for this, the charity is indebted to them.

#### **RST in the media**

We believe that media coverage is one of the most effective ways of sharing information about our work, and the issues faced by our beneficiaries, with a wider audience. To that end we regularly produce press releases and statistics and share with a wide range of press and media contacts. Our work was picked up by outlets such as The Guardian, The National, The Ferret and Third Force News.

#### **Research and Influencing Policy**

RST continues to conduct and commission research and participate in the national policy debate on asylum. It has had significant success in bringing about changes in procedures affecting refugees and people seeking asylum, for example:

- Providing UKBA (now UK Home Office) with evidence on the destitution of new mothers living on Section 4 support which contributed to UKBA introducing one-off maternity grants of £250 for new mothers.
- Working with Job Centre Plus to encourage them to establish a dedicated team of trained benefits caseworkers equipped to work with refugees. This team dramatically reduced the number of destitute people awaiting mainstream benefits until autumn 2010 when it was disbanded.
- Encouraging the Scottish Government to fund work to support refugees into employment.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2020**

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#### **Partnership working**

All 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 Destitution Action Network (GLADAN), the Scottish Asylum Stakeholder Forum group (SASF) with the Home Office, the Third Sector Forum with asylum accommodation provider MEARS and the UK-wide No Accommodation Network (NACCOM).

#### **Financial review**

The income and expenditure for the year is set out in the Statement of Financial Activities (the "SOFA") on page 16, which shows restricted and unrestricted funds in separate columns. This shows an increase of £8,284 in unrestricted funds over the year with a balance of £36,239 carried forward. At the same time the restricted funds have increased by £34,773 with a total of £396,420 carried forward, largely comprising funds of £275,134 held for the DASS project (Destitute Asylum Seeker Service) and £91,634 held for Destitution Grants. There is also a balance of £1,781 held for bus passes, £7,529 Bump & baby, Community Projects £1,818, Fundraising £17,889 and Covid 19 £635. The movement on each separate fund is shown in note 18 on pages 28-29.

Income arose entirely from grants and donations of £669,735, as set out in note 5 on page 24. This included regular grant funding from the British Red Cross (£12,000 receivable this year) and other trust fund donations totalling £93,813 for Destitution Grants. Membership contributions and other donations, together with Gift Aid and other fundraising, amounted to £132,126. A large contribution £385,295 was received from Oak Foundation for the DASS project.

Expenditure increased to £627,259 compared to £475,814 in the previous year. This was mainly due to an increase in the DASS Project expenditure. A detailed analysis of expenditure is shown in note 7 on page 25.

There was an overall increase in funds of £43,057. The main reason for this is the increased funding received during the year for the DASS project and destitution grants.

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. It allows us to meet outstanding obligations should fundraising prove unsuccessful. Amounts held at 31 March 2020 were £36,239.

The Board of Directors will continue to review the reserves policy and will work to increase unrestricted reserves in alignment with risk management and mitigation.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2020**

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#### **Plans for future periods**

In the coming year, RST will continue our core work of providing Destitution Grants, as well as Access to Employment and Education Grants and Bus Passes, while also leading the successful DASS project. Generating income and achieving financial sustainability will be a priority in the coming 12 months, as demand increases as well as competition for grants and funding. We will continue to work directly with refugees and people seeking asylum to help them be active citizens in the wider community, through our Office Internships and other projects. We will also continue to educate, raise awareness, campaign and seek to influence policy, both in the public and political realms.

The Board and staff look forward to continuing its work (as part of a package of capacity-building support over the next year funded by the Oak Foundation in their role as major funders of DASS) to review and consider our operations, structures, processes and strategic direction in the light of the recent growth in demand for grants and range of our projects. A renewed clear direction and longer-term strategy will help RST stay true to purpose and apply for funding / grants that fully support that focus and will support future sustainability with the potential for growth. As part of this process, a Chief Executive will improve the management structure of RST and work with the staff team to ensure we define a structure that supports our longer-term strategy and organisational sustainability.

The Board, with its new membership, looks forward to completing its process of strengthening and renewal. The Board plans to focus on the quality of its governance and make any changes that might be required to best support the development of RST. The Board will be prioritising the review of RST's financial situation and looking at measures to improve our reserves position.

#### **Trustees' responsibilities statement**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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# Refugee Survival Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

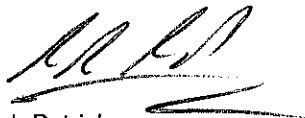
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#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on .....14/12/20..... and signed on behalf of the board of trustees by:



Mick Patrick  
Trustee

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Refugee Survival Trust**

**Year ended 31 March 2020**

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#### **Opinion**

We have audited the financial statements of Refugee Survival Trust (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Refugee Survival Trust**

*(continued)*

**Year ended 31 March 2020**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Refugee Survival Trust**

*(continued)*

**Year ended 31 March 2020**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
  - Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
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# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Refugee Survival Trust**

*(continued)*

**Year ended 31 March 2020**

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew B Wilson (Senior Statutory Auditor)

For and on behalf of  
Nelson Gilmour Smith  
Chartered accountants & statutory auditor  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

# Refugee Survival Trust

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	45,308	624,427	669,735	714,583
Charitable activities	6	33	548	581	—
<b>Total income</b>		<u>45,341</u>	<u>624,975</u>	<u>670,316</u>	<u>714,583</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	67,664	559,595	627,259	475,814
<b>Total expenditure</b>		<u>67,664</u>	<u>559,595</u>	<u>627,259</u>	<u>475,814</u>
<b>Net income</b>		<u>(22,323)</u>	<u>65,380</u>	<u>43,057</u>	<u>238,769</u>
Transfers between funds		30,607	(30,607)	—	—
<b>Net movement in funds</b>		<u>8,284</u>	<u>34,773</u>	<u>43,057</u>	<u>238,769</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		27,955	361,647	389,602	150,833
<b>Total funds carried forward</b>		<u>36,239</u>	<u>396,420</u>	<u>432,659</u>	<u>389,602</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 20 to 31 form part of these financial statements.

**Refugee Survival Trust**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	14	718	868
<b>Current assets</b>			
Debtors	15	27,688	2,038
Cash at bank and in hand		428,572	438,152
		<u>456,260</u>	<u>440,190</u>
<b>Creditors: amounts falling due within one year</b>	16	24,319	51,456
<b>Net current assets</b>		<u>431,941</u>	<u>388,734</u>
<b>Total assets less current liabilities</b>		<u>432,659</u>	<u>389,602</u>
<b>Net assets</b>		<u>432,659</u>	<u>389,602</u>
<b>Funds of the charity</b>			
Restricted funds		396,420	361,647
Unrestricted funds		<u>36,239</u>	<u>27,955</u>
<b>Total charity funds</b>	18	<u>432,659</u>	<u>389,602</u>

These financial statements were approved by the board of trustees and authorised for issue on 11/2/20, and are signed on behalf of the board by:

  
Mick Patrick  
Trustee

The notes on pages 20 to 31 form part of these financial statements.

# Refugee Survival Trust

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2020

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net income	43,057	238,769
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	567	536
Accrued (income)/expenses	(52,187)	21,211
<i>Changes in:</i>		
Trade and other debtors	(451)	–
Trade and other creditors	(149)	3,143
Cash generated from operations	(9,163)	263,659
Net cash (used in)/from operating activities	(9,163)	263,659
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(417)	(1,298)
Net cash used in investing activities	(417)	(1,298)
<b>Net (decrease)/increase in cash and cash equivalents</b>	(9,580)	262,361
<b>Cash and cash equivalents at beginning of year</b>	438,152	175,791
<b>Cash and cash equivalents at end of year</b>	428,572	438,152

The notes on pages 20 to 31 form part of these financial statements.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2020**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in England and Wales. The address of the registered office is Floor 3, Robertson House, 152 Bath Street, Glasgow, G2 4TB.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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#### 3. Accounting policies *(continued)*

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is a charitable company limited by guarantee, registered in Scotland. The address of the registered office is Floor 3, Robertson House, 152 Bath Street, Glasgow, G2 4TB.

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations &amp; Grants</b>			
British Red Cross	—	12,000	12,000
Foundation Scotland: Baillie Gifford	—	20,000	20,000
Binks Trust	10,000	—	10,000
Impact Funding	—	9,855	9,855
Other trust fund donations	19,075	23,520	42,595
Other donations & fundraising including gift aid	16,233	115,893	132,126
 Oak Foundation	—	385,295	385,295
Sharing Life Sharing Languages	—	9,563	9,563
Nationwide	—	48,301	48,301
	<u>45,308</u>	<u>624,427</u>	<u>669,735</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations &amp; Grants</b>			
British Red Cross	—	28,000	28,000
Chance to Flourish	—	20,000	20,000
KPE4	—	11,000	11,000
The James Thin Charitable Trust	—	10,000	10,000
Foundation Scotland: Baillie Gifford	—	20,000	20,000
The AB Charitable Trust	—	15,000	15,000
Robertson Trust	—	14,000	14,000
Binks Trust	10,000	—	10,000
Seedbank trust - core costs	10,000	—	10,000
Newby Trust	10,000	—	10,000
Impact Funding	—	7,015	7,015
Other trust fund donations	8,600	34,805	43,405
Other donations & fundraising including gift aid	2,133	104,149	106,282
 Oak Foundation	—	367,881	367,881
Scottish Government	—	30,000	30,000
Guardian Grants	—	12,000	12,000
	<u>40,733</u>	<u>673,850</u>	<u>714,583</u>

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Other income	33	548	581

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Other income	—	—	—

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Destitute Asylum Seeker Service	—	346,317	346,317
Grants Paid out	—	144,267	144,267
Core costs	61,968	69,011	130,979
Support costs	5,696	—	5,696
	<u>67,664</u>	<u>559,595</u>	<u>627,259</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Destitute Asylum Seeker Service	—	276,768	276,768
Grants Paid out	—	117,448	117,448
Core costs	48,167	29,182	77,349
Support costs	4,249	—	4,249
	<u>52,416</u>	<u>423,398</u>	<u>475,814</u>

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Destitute Asylum Seeker Service	346,317	–	346,317	276,768
Grants Paid out	144,267	–	144,267	117,448
Core costs	130,979	5,696	136,675	81,598
	<u>621,563</u>	<u>5,696</u>	<u>627,259</u>	<u>475,814</u>

#### 9. Analysis of support costs

	Analysis of support costs £	Total 2020 £	Total 2019 £
Governance costs	567	567	536
Support costs – Auditors Remuneration	3,240	3,240	3,600
Support costs - Board Costs	1,889	1,889	502
Support costs – Accountancy	–	–	975
	<u>5,696</u>	<u>5,696</u>	<u>5,613</u>

#### 10. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>567</u>	<u>536</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	147,139	123,476
Social security costs	9,630	6,709
Employer contributions to pension plans	10,698	8,066
Other employee benefits	2,393	–
	<u>169,860</u>	<u>138,251</u>

The average head count of employees during the year was 10 (2019: 8).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £59,806 (2019: £59,709).

#### 12. Trustee remuneration and expenses

No remuneration was paid to any trustees or connected person during the year (2019: nil). Board costs for travel and incidental expenses during year was £1888 (2019: £113).

During the year, donations totalling £170 were received from trustees (2019: £180)

#### 13. Transfers between funds

The transfer of £39,764 was transferred to the general fund for management fees of the DASS project. In addition, £10,232 was transferred from the general fund to cover expenses for community projects. The carried forward of £1,075 for events has been transferred as used within community projects. The transfer of £417 from the general fund to the fixed asset fund is for the fixed assets additions during the year.

#### 14. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 April 2019	3,444
Additions	417
<b>At 31 March 2020</b>	<b>3,861</b>
<b>Depreciation</b>	
At 1 April 2019	2,576
Charge for the year	567
<b>At 31 March 2020</b>	<b>3,143</b>
<b>Carrying amount</b>	
<b>At 31 March 2020</b>	<b>718</b>
At 31 March 2019	868

#### 15. Debtors

	2020 £	2019 £
Prepayments and accrued income	27,688	2,038

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

#### 16. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	21,325	48,313
Social security and other taxes	2,994	3,143
	<u>24,319</u>	<u>51,456</u>

#### 17. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,698 (2019: £8,066).

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	27,087	45,341	(67,097)	30,190	35,521
Fixed Asset Fund	868	—	(567)	417	718
	<u>27,955</u>	<u>45,341</u>	<u>(67,664)</u>	<u>30,607</u>	<u>36,239</u>

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
General funds	25,533	40,733	(51,880)	12,701	27,087
Fixed Asset Fund	106	—	(536)	1,298	868
	<u>25,639</u>	<u>40,733</u>	<u>(52,416)</u>	<u>13,999</u>	<u>27,955</u>

##### Fixed Asset Fund

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.

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2020

#### 18. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
DASS Project	192,217	468,998	(346,317)	(39,764)	275,134
Destitution Grant	124,999	93,813	(127,178)	—	91,634
A to EE Grants	2,934	7,036	(9,970)	—	—
Bus Passes	1,781	—	—	—	1,781
Bump & Baby	505	14,143	(7,119)	—	7,529
Community Projects	7,088	19,985	(35,487)	10,232	1,818
Events	1,075	—	—	(1,075)	—
Fundraising	16,048	20,000	(18,159)	—	17,889
RST Manager	15,000	—	(15,000)	—	—
Covid - 19	—	1,000	(365)	—	635
	<u>361,647</u>	<u>624,975</u>	<u>(559,595)</u>	<u>(30,607)</u>	<u>396,420</u>

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
DASS Project	98,278	413,419	(276,768)	(42,712)	192,217
Destitution Grant	5,672	194,632	(104,018)	28,713	124,999
A to EE Grants	7,464	7,050	(11,580)	—	2,934
Bus Passes	1,587	300	(106)	—	1,781
Bump & Baby	—	2,249	(1,744)	—	505
Community Projects	11,153	21,015	(25,080)	—	7,088
Events	1,040	185	(150)	—	1,075
Fundraising	—	20,000	(3,952)	—	16,048
RST Manager	—	15,000	—	—	15,000
Covid - 19	—	—	—	—	—
	<u>125,194</u>	<u>673,850</u>	<u>(423,398)</u>	<u>(13,999)</u>	<u>361,647</u>

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2020

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#### 18. Analysis of charitable funds *(continued)*

##### **DASS project**

The Destitute Asylum Seeker Service ('DASS') project is described in the trustees' report. The main grant funder for this fund is The Oak Foundation, who awarded £385,295 during the year as part of a 3-year grant award and also a grant of £48,301 was received from the Nationwide. This is a partnership project - RST is the lead partner and makes payments to the other partners for their share of the work

**Destitution grants, A TO EE grants, Bus Passes, Bump&Baby** Destitution grants and other forms of direct support to individuals have been funded by donations from individuals, as well as grants and donations from a number of different organisations, trusts and funds (see note 2).

##### **Community Projects & Events**

The community projects includes a befriending project which received contributions from Sharing Lives Sharing Languages to support the development and delivery of befriending services for people seeking asylum. Also within community projects the charity received contributions from Impact Funding Partners) towards fundraising for an internship scheme within RST. Funding for specific events during the Refugee Festival Scotland and the Just Festival was received from the Scottish Refugee Council and the Split Initiative Trust in the previous year this now part of the community projects fund.

##### **Fundraising**

The charity received a contribution from Baillie Gifford towards a dedicated fundraising role for long term sustainability of the Destitution Grants Fund

##### **RST Manager**

Funding received from AB Charitable Trust last year, was used during the year towards the salary of RST Manager.

#### 19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2020 £
Tangible fixed assets	718	718
Current assets	456,260	456,260
Creditors less than 1 year	(24,319)	(24,319)
<b>Net assets</b>	<u>432,659</u>	<u>432,659</u>

	Unrestricted Funds	Total Funds
	£	2019 £
Tangible fixed assets	868	868
Current assets	440,190	440,190
Creditors less than 1 year	(51,456)	(51,456)
<b>Net assets</b>	<u>389,602</u>	<u>389,602</u>

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# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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#### 20. Analysis of changes in net debt

	At 1 Apr 2019	Cash flows	At 31 Mar 2020
	£	£	£
Cash at bank and in hand	<u>438,152</u>	<u>(9,580)</u>	<u>428,572</u>

#### 21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2020	2019
	£	£
Not later than 1 year	<u>940</u>	<u>528</u>

**Refugee Survival Trust**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 March 2020**

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**The following pages do not form part of the financial statements.**

# Refugee Survival Trust

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
British Red Cross	12,000	28,000
Chance to Flourish	—	20,000
KPE4	—	11,000
The James Thin Charitable Trust	—	10,000
Foundation Scotland: Baillie Gifford	20,000	20,000
The AB Charitable Trust	—	15,000
Robertson Trust	—	14,000
Binks Trust	10,000	10,000
Seedbank trust - core costs	—	10,000
Newby Trust	—	10,000
Impact Funding	9,855	7,015
Other trust fund donations	42,595	43,405
Other donations & fundraising including gift aid	132,126	106,282
Oak Foundation	385,295	367,881
Scottish Government	—	30,000
Guardian Grants	—	12,000
Sharing Life Sharing Languages	9,563	—
Nationwide	48,301	—
	<u>669,735</u>	<u>714,583</u>
<b>Charitable activities</b>		
Other income	581	—
	<u>581</u>	<u>—</u>
<b>Total income</b>	<u><u>670,316</u></u>	<u><u>714,583</u></u>

# Refugee Survival Trust

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2020

	2020 £	2019 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	147,139	123,476
Employer's NIC	9,630	6,709
Pension costs	10,698	8,066
Other employee benefits	2,393	—
Rent & Rates	8,480	10,341
Fundraising	700	—
Consultancy & professional fees	25,567	—
Other accommodation costs	—	6,701
Recruitment costs	2,153	460
Publicity & events	4,436	1,623
Travel & volunteer costs	3,432	9,956
Legal and professional fees	4,366	4,575
Training & subscriptions	776	1,370
Other office costs	10,055	11,052
Evaluation	10,000	3,430
Depreciation	567	536
Partner payments	240,410	170,071
Access to employment	9,970	11,580
Bump & Baby	7,119	1,744
Bus Passes	—	106
Destitution grants	127,178	104,018
Community projects	2,190	—
	<u>627,259</u>	<u>475,814</u>
<b>Total expenditure</b>	<u>627,259</u>	<u>475,814</u>
<b>Net income</b>	<u>43,057</u>	<u>238,769</u>

# Refugee Survival Trust

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2020

	2020 £	2019 £
	2020 £	2019 £
<b>Expenditure on charitable activities</b>		
<b>Destitute Asylum Seeker Service</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	76,082	68,937
Employer's NIC	6,106	4,373
Pension costs	4,674	4,136
Other employee benefits	2,393	—
Rent & Rates	1,772	4,377
Other accommodation costs	—	6,701
Publicity & Event costs	43	—
Staff travel/volunteer costs	1,081	7,824
Training & Subscriptions	447	445
Office admin costs	3,309	6,474
Evaluation	10,000	3,430
Partner payments	240,410	170,071
	<u>346,317</u>	<u>276,768</u>
<b>Grants Paid out</b>		
<b><i>Activities undertaken directly</i></b>		
Access to employment	9,970	11,580
Bump & baby	7,119	1,744
Bus passes	—	106
Destitution grants	127,178	104,018
	<u>144,267</u>	<u>117,448</u>
<b>Core costs</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	71,056	54,539
Employer's NIC	3,524	2,336
Pension costs	6,024	3,930
Rent	6,709	5,964
Fundraising	700	—
Consultancy & professional fees	25,567	—
Recruitment costs	2,153	460
Publicity & events	4,393	1,623
Staff travel & volunteer expenses	462	2,019
Accountancy	1,126	975
Training & Subscriptions	329	925
Office costs	6,746	4,578
Community projects	2,190	—
	<u>130,979</u>	<u>77,349</u>

# Refugee Survival Trust

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2020

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	2020 £	2019 £
<b>Support costs</b>		
Board costs	1,889	113
Auditors remuneration	3,240	3,600
Depreciation	567	536
	<u>5,696</u>	<u>4,249</u>
 <b>Expenditure on charitable activities</b>	 <u><u>627,259</u></u>	 <u><u>475,814</u></u>

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