

COMPANY REGISTRATION NUMBER: SC274440
CHARITY REGISTRATION NUMBER: SC024328

RST

Refugee
Survival
Trust

Refugee Survival Trust
Company Limited by Guarantee
Financial Statements
31 March 2021

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 2021

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Refugee Survival Trust

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

Year ended 31 March 2021

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 2021.

Chair's Report & Summary

2020/21 has been a year like no other. This annual report provides an overview of the work of RST in the most challenging of times. The impact of Covid-19 will have a deep and lasting effect on how we work and the life and wellbeing of everyone involved with RST. More widely, it will have a profound effect on how people seeking asylum and refugees in Scotland experience voluntary and public services. Covid-19 has amplified inequalities that were already present in our society, and this will be reflected and considered in our future work.

I am deeply grateful to everyone who has worked so hard during this crisis to support some of the most vulnerable people in society.

Like every other organisation around the globe, RST has had to significantly change the way it operates in response to Covid-19. Our work has moved away from physical meetings and the office to make more use of virtual meeting with colleagues. We have refocused our activities to help us better understand and manage the implications of Covid-19 on our work and on the people we support.

We will be reviewing our strategy during 2021 to reflect the changing circumstances that Covid-19 has created. Whatever the future brings, we remain as keen as ever to continue our crucial work. We have listened to stakeholders, our partners, service users and have carefully considered what our focus over the next few years should be. Key features of our future work will continue to be the prevention and alleviation of destitution, to highlight inequalities and to advocate for a statutory safety net in Scotland.

We will continue to oppose the UK Government's Nationality and Borders Bill based on the need to protect fundamental human rights aligned to the European Convention on Human Rights and Fundamental Freedoms (ECHR) 1950, and the 1951 Convention guaranteeing refugee's human rights and its 1967 Protocol. We will continue to collaborate and campaign to influence positive asylum policy change, all with a clear focus of the impact of the pandemic on communities and individuals.

Our small, dedicated team was strengthened throughout the year by recruiting our first Chief Executive, Elaine Cameron, in September 2020. We welcome this organisational development.

We also welcome Ajmal Yamin who became our Treasurer and was appointed on 6th August 2020.

We would like to thank directors who resigned during the year for volunteering their time and for their contribution.

Abdulbaset Alsaban

Treasurer

(Resigned 7 May 2020)

Kirsty Morrison

(Resigned 17 September 2020)

Mona Vaghefian

(Resigned 7 May 2020)

We've done a lot of work on our IT/digital Infrastructure, moving to a new supported and secure cloud-based system. We invested in new IT hardware to ensure we could continue our work remotely during the pandemic and to future proof the charity.

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

Year ended 31 March 2021

We responded to the immediate needs of people due to COVID by providing Emergency Aid. Working in new ways, our team worked additional hours to deliver cash and supermarket vouchers directly to those in need.

RST Destitution grants continued, however, the nature of delivery changed. We collaborated with other providers who had specific COVID funds to assist them managing applications and logistically to deliver more cash to more people. We introduced contactless systems to distribute our grant aid, developing a safe and fast system of getting cash to people in need.

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. DASS funding is due to end in September 2021 and we have begun forward planning to continue to deliver necessary community based accommodation, with the development of our new accommodation project proposal for 2021-24. Our team worked hard to make necessary adjustments to our accommodation provision to protect staff and clients during COVID. We were able to support people with isolation, accessing vaccinations and testing kits.

We formally joined the Everyone Home Collective - a consortium of 34 voluntary and academic organisations, coordinated by Homeless Network Scotland who have created an ambitions strategy to end homelessness and destitution in Scotland.

We continued the distribution of our daily bus passes to allow people to, for example, to attend important meetings and get food. Mobility is crucial to the asylum application process and to be an active citizen in Scotland. However, this mobility was severely impaired by COVID travel restrictions. We learned from this that developing a wider travel network programme would be crucial in the COVID recovery phase and we began plans to widen our work in this area. We introduced contactless E-bus tickets and will continue to innovate in this area.

The Bump & Baby bus pass scheme, 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 also continued; again these grants were limited due to public health restrictions. However, we were able to support many parents to make necessary journeys for food etc.

The Office Internship programme for people seeking asylum and refugees ended its third year of multi-year funding with good feedback and results. The programme moved online during the year due to COVID and we thank the interns and volunteers who took part during such a challenging year.

We continued to advocate and campaign for positive change on areas such as the Right To Work campaign, to support people moved to hotels in Glasgow and to influence UK and Scottish Government Policy in relation to providing adequate support for people seeking asylum and refugees during the public health crisis.

We prepared for the consultation period on the UK Governments Nationality & Borders Bill, released in May 2021. We are extremely concerned that the bill will have a devastating effect on the people we support, potentially pushing more people into destitution in Scotland. We will provide full details in next year's annual report, 2021-22.

Total income for 2020-21 was £620,150 and expenditure was £598,141. Significant restricted income was carried forward for the final period of the DASS project.

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

Year ended 31 March 2021

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	(Resigned 27 January 2021)
Christopher Murray Co-Chair	
Katrina Wilson – Co-Chair	
Abdulbaset Alsaban - Treasurer	(Resigned 7 May 2020)
Ajmal Yamin- Treasurer	(Appointed 6 August 2020)
Monojit Chatterji	
Agatha Kai Kai	
Kirsty Morrison	(Resigned 17 September 2020)
Mona Vaghefian	(Resigned 7 May 2020)
Amy Westendarp	
Eva Zuckschwerdt	

Auditor	Nelson Gilmour Smith Chartered accountants & statutory auditor Mercantile Chambers 53 Bothwell Street Glasgow G2 6TB
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Bankers	The Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6WT
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Solicitors	Turcan Connell Princes Exchange 1 Earl Grey Street Edinburgh EH3 9EE
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Refugee Survival Trust

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

Year ended 31 March 2021

Structure, governance and management

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 are accountable to our members for ensuring RST manages risks effectively. The Board carefully considers the way RST manages and mitigates 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 an updated risk register 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 priority risks.

The Trustees recognise that the COVID-19 pandemic presents a significant risk and have reviewed the Risk Register accordingly and implemented mitigations

Objectives and activities

Vision and Mission

The **vision** of RST is of a welcoming, inclusive, safe Scotland for refugees and asylum seekers, 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**;
- always behaving with honesty and integrity.

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.

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Year ended 31 March 2021

Our Aims

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

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.

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Year ended 31 March 2021

Achievements and performance

Whilst RST core projects and services continued to operate during COVID and subsequent lockdowns, we adapted our work and responded to the crisis, carrying out our work in different ways to meet need. We were able, through collaborative working and employing new methods to support more people during this crisis. Details of our COVID emergency and winter fund work are included below.

COVID 19 Emergency Aid

The impact of the Covid-19 health crisis in 2020 meant that many community-based support services providing a vital lifeline to destitute people, asylum seekers and refugees had to close as the country went into lockdown.

As a response, RST launched our Emergency Aid Fund, open to refugees and people seeking asylum in Scotland, providing financial support for essential living expenses, phone and fuel top ups and essential travel

RST developed referral partnerships with local refugee supporting organisations including Asylum Seeker Housing (ASH), Govan Community Project (GCP), Central and West Integration Network (CWIN) and Freedom from Torture. New partnerships were formed with grassroots groups: African Challenge Scotland and Glasgow Afghan United.

The fund ran for 12 weeks, from May to July 2020 and during this period, RST provided support to 731 households, a total of 979 people.

Emergency Aid Fund Partnerships	Number of applications
RST	261
Community Infosource	221
African Challenge	154
Mears	22
Unity Centre	22
UK Islamic Mission	21
Freedom from Torture	14
Radiant and Brighter Community Interest Company	6
Castlemilk Baptist Church	5
Interfaith Glasgow	3
TARA Service	2
Total	731

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Year ended 31 March 2021

Breakdown of Grant Types			
Living Expenses	Travel	Phone top-ups	Fuel top ups
706	654	676	224

COVID Winter Support Fund

After a short period of respite over the late summer and autumn, lockdown returned, creating more challenges for the people we work with as shops closed and drop-in services continued to be suspended. With Scottish Government funding, RST developed a winter support programme. The programme provided financial support via supermarket vouchers to assist with the purchase of winter clothing, phone top ups and local essential travel over the winter period. The proposal was targeted at people seeking asylum living in hotel accommodation with no access to cash, people seeking asylum living in the community and people subject to No Recourse to Public Funds (NRPF) conditions and unable to apply for support elsewhere.

The project ran from November 2020 to February 2021. Over this period RST worked with five partners to distribute over 500 supermarket vouchers and phone top ups, along with bus vouchers for adults and children.

Partners	No. of Individuals	No. of Families
African Challenge Scotland	10	90
Glasgow Afghan Utd	55	45
ASH	98	2
CWIN	64	36
RST	30	21
GCP	128	76
Total	385	270

Breakdown of people supported:

People Seeking Asylum	People with NRPF	People living in Hotels	People in Community based accommodation
60	40	0	100
100	0	55	45
100	0	100	0
100	0	33	67
50	1	0	51
189	5	20	174
599	46	208	437

The total of funds distributed across all of our COVID aid work was in excess of £129,000.

Destitute Asylum Seeker Service (DASS) Project

The Destitute Asylum Seeker Service (DASS) has been operational for six years, working with people seeking asylum who are homeless and living without financial support. DASS continued to operate during lockdown with legal support, casework and advocacy moving to telephone based services. Night shelter and temporary accommodation services continued to operate and adjusted in line with public health guidelines. Referrals to DASS dropped during this period, as people who would otherwise be street homeless and destitute were provided with temporary Home Office accommodation on public health grounds. Despite this, over the course of the year, DASS worked with 160 new service users.

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Year ended 31 March 2021

Key achievements and performance for 2020-21:

- 120 people stayed at the night shelter
- 9 people stayed in community based temporary accommodation
- 35 people worked with the law clinic team
- 49 people were referred to specialist health services / social work services
- 185 people were referred to food services
- 85 people were assisted with Section 4 applications to return to Home Office accommodation
- 184 destitution grant applications were made
- 8 people achieved Leave to Remain status

Destitution Grants

For the past 25 years, RST have been providing destitution grants to people seeking asylum, and refugees up to six months after they are granted refugee status, as a safety net when they receive no other type of support. 2020-21 was an unprecedented year and the type and operational activity of our grant giving changed in nature to respond to the COVID crisis. We employed different methods of distribution, as most existing face to face methods were closed or unworkable due to COVID. We engaged with additional and new partners and increased staff hours to deliver this aid. We also partnered with the British Red Cross who made specific funds available to provide hardship grants during 2020-21.

In 2020-2021 a total of 246 grants were approved, a significant decrease compared to previous years, as our usual work was effectively replaced with our COVID emergency programs. Out of those 246 grants, 241 were destitution grants while only 5 were travel grants, reflecting the drastic reduction of travel due to COVID-19. 40% of all grant applicants were experiencing homelessness.

Applicants from Iraq comprised the highest number of applications, at a proportion of 16.2%. The following Word Cloud is a visual representations of RST applicants' countries of origin for all grants. In the Word Cloud the number of grants is indicated by the size of the country's name.



Bus Passes

We continued to deliver our travel grants as mobility is crucial to the asylum application process and enables people to be active citizens within society. COVID travel restrictions and lockdowns had a significant impact upon this programme, face to face meetings such as legal and Home Office

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substantive interviews were suspended in 2020-21. Most face to face services, including food banks and social activities were suspended. However, we were able to support necessary travel when restrictions were lifted at various points in the year.

Our Bump & Baby Bus Pass scheme continued to be a vital support for parents during times where travel was possible and necessary to allow people to get to the food bank, get their children outside and to attend any important meetings and of course for their wellbeing.

In the financial year 2020-2021 a total of 62 10-week bus passes were given out with a total value of £7,379, with each bus pass valued at £119. The month with the highest expenditure was June 2020, with a total of £2,737.

Out of those 62 mothers:

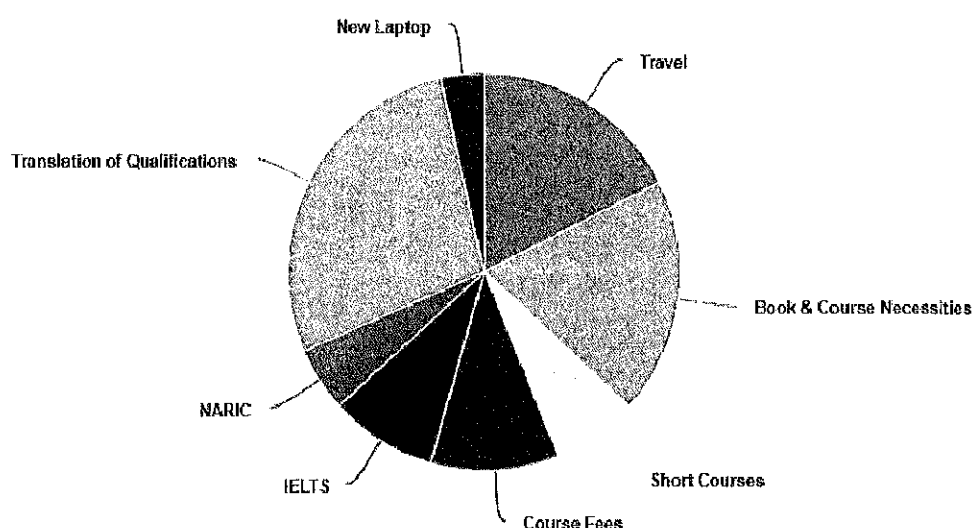
- 37 were single parents (60%)
- 1 had a physical health condition
- 2 had a mental health condition
- 22 had other children (35%) – Total number of other children: 33

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 2020-21 we awarded 54 grants, totalling £6,615; 40% were to people seeking asylum and 60% were to refugees; 61% had at least one child, and 13% of those applicants were single parents.

Uses for these grants were varied:



Office Internship Programme

The Internship programme concluded in March 2021 in its third year of multi-year funding. Through the programme we've welcomed people seeking asylum and refugees into our office as interns for seven-week placements.

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We had to adapt the programme due to COVID, our office being closed in line with public health measures. Initially the Community Engagement Officer kept in touch with participants by telephone and email, supporting them during the pandemic and reducing social isolation.

The programme moved online with renewed focus from 1st April 2020 and had 10 participants in total from countries including Pakistan, Nigeria, Afghanistan, Jordan, Syria, Iran and Palestine. We included a new element to the programme this year through individually tailored one-to-one professional career coaching sessions, which we received fantastic feedback from. The interns' work included research and a series of interviews capturing refugee journeys. Their work made an invaluable contribution to RST.

Destinations following completion of the programme:

- 2 enrolled in college
- 2 enrolled in university
- 4 continued to look for work and added the internship experience and certification to their CV's
- 2 remained active volunteers with RST

Statistical analysis / Data

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

Unfortunately, we were unable to hold any in person events in 2021-21 due to the COVID pandemic. We held our 2019-20 AGM virtually and would like to thank the people who contributed and our members for their continued support.

2020-21 was a difficult year for all of us and our overall funding decreased, however, we were fortunate that so many donors and funders stepped up to the challenge to provide funds to support refugees during the COVID Pandemic.

Grants and Trusts accounted for most of our income, and we would like to thank all funders for their support. We would also like to thank the Scottish Government for their emergency COVID funding.

Donations from individuals made up about 20% of our total income. RST is grateful for the continued support of dedicated members and people who passionately want to help refugees.

We joined up with the Glasgow Community Lottery, 'Yaldi' this year - a new, fun way for good causes to raise money. People can choose to support RST while getting the chance to win the £25,000 jackpot. Tickets are available online and cost £1, with 60p of that going straight to RST as a selected good cause.

We continued to receive vital donations through Local Giving [Refugee Survival Trust | Localgiving](#)

Thank you to everyone who has supported us through such a difficult year.

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. We would like to acknowledge the

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significant and important contribution our grants database volunteers and Peer researchers made in such a challenging year.

Partnership working

All our work is rooted in strong partnerships, including the DASS 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).

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.

DASS Research - How can we prevent destitution?

During the year, RST worked with DASS partner British Red Cross on a piece of research exploring how destitution among people seeking asylum could be prevented. Four peer researchers were recruited, each with direct experience of the asylum process. The researchers carried out 26 in-depth interviews with people at various stages of their asylum journey. An online 15-minute survey was also created and made available across the whole of the UK, asking a range of questions about people's experience of the asylum process, including legal support and interaction with the Home Office. Questions were also asked about financial hardship and destitution. The 135 responses received are now being analysed.

Interim findings indicate that the first six months of people's experience in the UK has a significant impact on their welfare and can impact on their knowledge or where to seek help when it is needed. Many people reported that they didn't receive a warm welcome to the UK, which affected their relationship with the authorities and made them more reluctant to approach officials for help. Lack of information about where to seek help and being moved multiple times were also identified as factors that increased the risk of destitution. The importance of the third sector in supporting people through hardship and destitution has also come through strongly.

The final report is now being written up and will be published with recommendations in October 2021.

Pro Bono Economics advocacy

RST commissioned a piece of advocacy work with Pro Bono Economics, an organisation which supports small and medium sized charities to influence and inform policy by using economic analysis. The project focused on the financial cost of asylum appeals. RST have long been concerned with the high percentage of initial Home Office decisions being overturned on appeal, a strong indication of poor decision making. This is not only an unnecessary cost to the UK taxpayer but also causes huge distress to people needing to undergo the process. Over the five-year period 2013-2017 there was an average of nearly 4,000 asylum cases per year that were successfully appealed following an initial rejection.

The report will be used to support RST's policy and campaigning work, arguing the case that organisations such as RST should be better funded to provide a more stable environment in which refugees can prepare their case for asylum first time round and avoid the emotional and time costs of the appeal "merry-go-round" system.

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Specifically, this work will provide:

- A quantified, monetary estimate of the costs incurred by taxpayers from the additional administrative processes required for all successful appeals.
- A qualitative assessment of the potential knock-on consequences to taxpayers from increased demands for services from refugees facing increased mental distress from delays in the process and Refugees unable to access the labour market.

We expect to complete this work by the end of August 2021 and disseminate the findings.

Our total income in 2020-2021 was £620,150. Over the same period our expenditure was £598,141. The income recognised this year included significant restricted income for the next cycle of DASS.

Financial review

The income and expenditure for the year is set out in the Statement of Financial Activities (the "SOFA"), which shows restricted and unrestricted funds in separate columns. This shows an increase of £164,392 in unrestricted funds over the year with a balance of £200,631 carried forward. At the same time the restricted funds have decreased by £142,383 with a total of £254,037 carried forward, largely comprising funds of £132,963 held for the DASS project (Destitute Asylum Seeker Service) and £96,953 held for Destitution Grants. There is also a balance of £9,233 for A to EE, Bump & baby £294, Covid 19 £7,801, Travel programme £4,926 and Staff Costs & Wellbeing £1,867. The movement on each separate fund is shown in note 19 on pages 31-32.

Income arose entirely from grants and donations of £620,150, as set out in note 5 on page 26. This included regular grant funding from the British Red Cross and other trust fund donations totalling £29,812 for Destitution Grants and £178,204 for Covid 19 response program. Membership contributions and other donations, together with Gift Aid and other fundraising, amounted to £200,506. A large contribution £393,024 was received from Oak Foundation for the DASS project (£181,396 was deferred for April 2021-September 2021).

Expenditure decreased to £598,141 compared to £627,259 in the previous year. This was mainly due to a decrease in the DASS project expenditure and Destitution grants. This was offset by an increase in expenditure in response to the Covid 19 pandemic of £166,238.

There was an overall increase in funds of £22,009.

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

The Board of Directors regularly reviews RST's reserves policy. The pandemic and changing social economic impact have created new risks. The reserves calculation was revised on this basis, and we have worked to increase unrestricted reserves in alignment with up-to-date risk management and mitigation processes.

It is Board policy to maintain a three-month unrestricted reserve of core funds. This allows RST to respond quickly and effectively to changes in legislation that significantly increase demand on funding. It also allows us to meet outstanding obligations should fundraising prove unsuccessful. Amounts held at 31st March 2021 were £49,000.

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Plans for future periods

RST will continue to fulfil our core purpose, destitution work, providing Accommodation, Destitution Grants, Access to Employment and Education Grants and Travel Grants. We will continue to lead the successful DASS project until the project ends in September 2021. We will transition to our new Accommodation project, ASPAR, in which we intend to increase our accommodation places and apply the learning from the DASS project as well as address needs and inequalities arising from COVID.

Generating income and achieving financial security with a focus on sustainability will be a priority in the coming 12 months with significant multi-year funding ending in 2021 and demand for our support increasing. We will develop our fundraising plan and aim to diversify our income streams.

The Board and staff look forward to continuing its work and reviewing our strategic direction in the light of the impact of COVID. A renewed clear strategy will support future sustainability with the potential for growth. As part of this process, our new Chief Executive will improve the management structure of RST and work with the staff team to ensure we have a structure that supports organisational delivery and sustainability.

The Board, with its new membership, looks forward to completing its process of strengthening the organisation and 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 charitable company 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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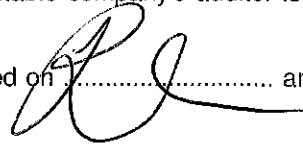
Year ended 31 March 2021

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 charitable company'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 charitable company's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:



Katrina Wilson - Chair person
Trustee

Refugee Survival Trust

Company Limited by Guarantee

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

Year ended 31 March 2021

Opinion

We have audited the financial statements of Refugee Survival Trust (the 'charitable company') for the year ended 31 March 2021 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 charitable company's affairs as at 31 March 2021 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charitable company 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Refugee Survival Trust

Company Limited by Guarantee

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

(continued)

Year ended 31 March 2021

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 charitable company 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 2021

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 charitable company'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 charitable company 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

Refugee Survival Trust

Company Limited by Guarantee

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

(continued)


Year ended 31 March 2021

- 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 charitable company'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 charitable company 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.

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 charitable company's members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company'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 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	78,990	541,160	620,150	669,735
Charitable activities	6	—	—	—	581
Total income		<u>78,990</u>	<u>541,160</u>	<u>620,150</u>	<u>670,316</u>
Expenditure					
Expenditure on charitable activities	7,8	14,355	583,786	598,141	627,259
Total expenditure		<u>14,355</u>	<u>583,786</u>	<u>598,141</u>	<u>627,259</u>
Net income		<u>64,635</u>	<u>(42,626)</u>	<u>22,009</u>	<u>43,057</u>
Transfers between funds		99,757	(99,757)	—	—
Net movement in funds		<u>164,392</u>	<u>(142,383)</u>	<u>22,009</u>	<u>43,057</u>
Reconciliation of funds					
Total funds brought forward		36,239	396,420	432,659	389,602
Total funds carried forward		<u>200,631</u>	<u>254,037</u>	<u>454,668</u>	<u>432,659</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 22 to 33 form part of these financial statements.

Refugee Survival Trust

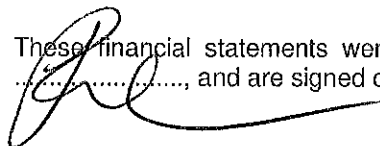
Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	3,927	718
Current assets			
Debtors	15	96,483	27,688
Cash at bank and in hand		559,969	428,572
		<u>656,452</u>	<u>456,260</u>
Creditors: amounts falling due within one year	16	205,711	24,319
Net current assets		<u>450,741</u>	<u>431,941</u>
Total assets less current liabilities		<u>454,668</u>	<u>432,659</u>
Net assets		<u><u>454,668</u></u>	<u><u>432,659</u></u>
Funds of the charity			
Restricted funds		254,037	396,420
Unrestricted funds		<u>200,631</u>	<u>36,239</u>
Total charity funds	19	<u><u>454,668</u></u>	<u><u>432,659</u></u>

These financial statements were approved by the board of trustees and authorised for issue on and are signed on behalf of the board by:



Katrina Wilson - Chair person
Trustee

The notes on pages 22 to 33 form part of these financial statements.

Refugee Survival Trust
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	22,008	43,057
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,425	567
Accrued income	(32,839)	(52,187)
<i>Changes in:</i>		
Trade and other debtors	(37,439)	(451)
Trade and other creditors	182,876	(149)
Cash generated from operations	137,031	(9,163)
Net cash from/(used in) operating activities	<u>137,031</u>	<u>(9,163)</u>
Cash flows from investing activities		
Purchase of tangible assets	(5,634)	(417)
Net cash used in investing activities	<u>(5,634)</u>	<u>(417)</u>
Net increase/(decrease) in cash and cash equivalents	131,397	(9,580)
Cash and cash equivalents at beginning of year	<u>428,572</u>	<u>438,152</u>
Cash and cash equivalents at end of year	<u>559,969</u>	<u>428,572</u>

The notes on pages 22 to 33 form part of these financial statements.

Refugee Survival Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

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

2. Statement of compliance

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustees Investment (Scotland) Act 2005 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 2021

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 2021

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 charitable company are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charitable company 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 2021

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 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations & Grants			
British Red Cross	—	9,000	9,000
Foundation Scotland: Baillie Gifford	—	—	—
The AB Charitable Trust	15,000	—	15,000
Binks Trust	10,000	—	10,000
Impact Funding	—	9,231	9,231
Other trust fund donations	7,996	27,955	35,951
Other donations & fundraising including gift aid	45,994	39,222	85,216
Tudor Trust	—	67,265	67,265
Bank of Scotland Foundation	—	20,000	20,000
 Oak Foundation	—	211,628	211,628
Scottish Government	—	123,671	123,671
Sharing Life Sharing Languages	—	3,188	3,188
Nationwide	—	—	—
Refugee Action	—	30,000	30,000
	<u>78,990</u>	<u>541,160</u>	<u>620,150</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations & Grants			
British Red Cross	—	12,000	12,000
Foundation Scotland: Baillie Gifford	—	20,000	20,000
The AB Charitable Trust	—	—	—
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
Tudor Trust	—	—	—
Bank of Scotland Foundation	—	—	—
 Oak Foundation	—	385,295	385,295
Scottish Government	—	—	—
Sharing Life Sharing Languages	—	9,563	9,563
Nationwide	—	48,301	48,301
Refugee Action	—	—	—
	<u>45,308</u>	<u>624,427</u>	<u>669,735</u>

Refugee Survival Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Other income from charitable activities type 3	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Other income from charitable activities type 3	33	548	581
	<u>33</u>	<u>548</u>	<u>581</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Destitute Asylum Seeker Service	—	289,559	289,559
Grants Paid out	—	166,320	166,320
Core costs	8,420	127,907	136,327
Support costs	5,935	—	5,935
	<u>14,355</u>	<u>583,786</u>	<u>598,141</u>
	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>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Destitute Asylum Seeker Service	289,559	—	289,559	346,317
Grants Paid out	166,320	—	166,320	144,267
Core costs	136,327	5,935	142,262	136,675
	<u>592,206</u>	<u>5,935</u>	<u>598,141</u>	<u>627,259</u>

Refugee Survival Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Analysis of support costs

	Support costs £	Total 2021 £	Total 2020 £
Governance costs	2,425	2,425	567
Support costs – Audit Fee	3,240	3,240	3,240
Support costs - Board Costs	270	270	1,889
	<u>5,935</u>	<u>5,935</u>	<u>5,696</u>

10. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>2,425</u>	<u>567</u>

11. Staff costs

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

	2021 £	2020 £
Wages and salaries	136,961	147,138
Social security costs	8,014	9,630
Employer contributions to pension plans	11,540	10,698
Other employee benefits	—	2,393
	<u>156,515</u>	<u>169,859</u>

The average head count of employees during the year was 8 (2020: 10).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charitable company. The total compensation paid to key management personnel for services provided to the charitable company was £97,144 (2020:£59,806).

12. Trustee remuneration and expenses

No remuneration was paid to any trustees or connected person during the year (2020: nil). Board costs for travel and incidental expenses during year was £215 (2020: £1,888).

During the year, donations totalling £155 were received from trustees (2020: £170)

Refugee Survival Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Transfers between funds

During the year there were the following transfers between funds:

£63,215 was transferred to the general fund for management fees of the DASS project.

£4,800 was transferred to the general fund for management fees of the covid 19 response programme.

£10,469 was transferred from the fundraising fund to the general fund as a funder has removed the restrictions on the use of the funds in light of the covid pandemic.

£4,926 from the DASS fund and £708 from community projects to the fixed asset fund relating to fixed assets additions during the year.

£15,639 was transferred from the staff costs & wellbeing fund to the general fund relating to a backdated funding award

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020	3,861
Additions	5,634
At 31 March 2021	9,495
Depreciation	
At 1 April 2020	3,143
Charge for the year	2,425
At 31 March 2021	5,568
Carrying amount	
At 31 March 2021	3,927
At 31 March 2020	718

15. Debtors

	2021 £	2020 £
Prepayments and accrued income	83,649	27,688
Other debtors	12,834	—
	96,483	27,688

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	201,238	21,325
Social security and other taxes	4,473	2,994
	205,711	24,319

Refugee Survival Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Deferred income

	2021 £	2020 £
Amount deferred in year	181,396	—

During the year, RST deferred income received from Oak Foundation for income relating to Apr - Sep 2021.

18. 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 £11,540 (2020: £10,698).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	35,521	78,990	(11,930)	94,123	196,704
Fixed Asset fund	718	—	(2,425)	5,634	3,927
	<u>36,239</u>	<u>78,990</u>	<u>(14,355)</u>	<u>99,757</u>	<u>200,631</u>

	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>

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 2021

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
DASS Project	275,134	215,529	(289,559)	(68,141)	132,963
Destitution Grant	91,634	29,812	(24,493)	—	96,953
A to EE Grants	—	15,000	(5,767)	—	9,233
Bus Passes	1,781	—	(1,781)	—	—
Bump & Baby	7,529	6	(7,241)	—	294
Community Projects	1,818	12,418	(13,528)	(708)	—
Events	—	—	—	—	—
Fundraising	17,889	—	(7,420)	(10,469)	—
RST Manager	—	—	—	—	—
Covid - 19	635	178,204	(166,238)	(4,800)	7,801
Travel Programme	—	4,926	—	—	4,926
Staff costs & Wellbeing	—	85,265	(67,759)	(15,639)	1,867
	<u>396,420</u>	<u>541,160</u>	<u>(583,786)</u>	<u>(99,757)</u>	<u>254,037</u>

	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
Travel Programme	—	—	—	—	—
Staff costs & wellbeing	—	—	—	—	—
	<u>361,647</u>	<u>624,975</u>	<u>(559,595)</u>	<u>(30,607)</u>	<u>396,420</u>

Refugee Survival Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. 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 £393,024 during the year as part of a 3-year grant award. Part of this income received during the year (£181,396) has been deferred as relates to April - September 2021. 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 Life Sharing Languages to support the development and delivery of befriending services for asylum seekers. Also within community projects the charity received contributions from Impact Funding Partners) towards fundraising for a internship scheme within RST.

Fundraising

The charity received a contribution from Ballie Gifford towards a dedicated fundraising role for long term sustainability of the Destitution Grants Fund in the previous year. Due to covid 19 Ballie Gifford have allowed the funds to be used for any purpose. Therefore this fund has been transferred to the unrestricted core fund.

Travel Programme

The charity has started a new travel programme. The charity received £4,925 from Paths for All.

Staff Costs & Wellbeing

The charity received contributions towards staff costs from Bank of Scotland & Tudor Trust. In addition £2,000 was received for staff well-being, only a small amount has been used for homeworking equipment. The balance will be used for staff team building, wellbeing and a staff development day which is planned for September 2021.

Refugee Survival Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2021 £
Tangible fixed assets	3,927	3,927
Current assets	656,452	656,452
Creditors less than 1 year	(205,711)	(205,711)
Net assets	454,668	454,668

	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)
Net assets	432,659	432,659

21. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	428,572	131,397	559,969

22. Operating lease commitments

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

	2021	2020
	£	£
Not later than 1 year	—	940