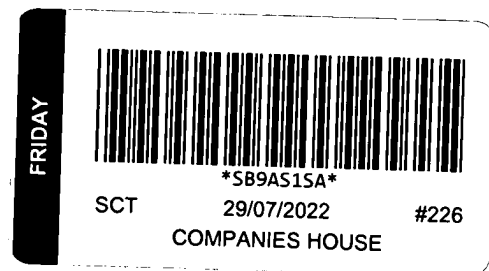


COMPANY REGISTRATION NUMBER: SC274440  
CHARITY REGISTRATION NUMBER: SC024328

**Refugee Survival Trust**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2022**



**Refugee Survival Trust**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2022**

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# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charitable company for the year ended 31 March 2022.

#### **Chair's report**

##### **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 2022.

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

This annual report provides an overview of the work of RST in the most challenging of times. COVID-19 has amplified inequalities that were already present in our society. The UK Government's Nationality & Borders Bill presents a significant negative change in asylum policy, and we are deeply concerned about the harmful effects of this policy.

I am deeply grateful to everyone who has worked so hard during this time 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 introduced safe, digital, contactless methods of getting support to people quickly and this has worked extremely well. We intend to continue with these methods and extend them to include digital bus passes.

We reviewed our strategy during 2021 to reflect these changing circumstances, and will be releasing our strategic plan for 2022-25, later in 2022. We have listened to stakeholders, 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 and homelessness, to highlight inequalities and to advocate for a statutory safety net in Scotland.

Considering this significant change, the beginning of 2022 seemed an appropriate time to work with a consultant, an expert in strategy, communications, branding and website design to ensure that we are doing everything we can to best support people moving forward. We have been working with Sarah Joynt-Bowe of Prosocial Strat for several months now. Sarah has over 20 years' experience in branding and communications and has worked with several organisation supporting refugees in recent years. This process has confirmed the need to make some changes and updates to our strategy, branding and communications, and this includes a name change. Therefore, we will be proposing a special resolution at our 2022 Annual General Meeting, to change our name and update our vision, mission and values. Soon after we will launch our new accessible website.

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 changed and was strengthened throughout the year by reviewing roles and responsibilities, recruiting a Fundraiser, Destitution Coordinator, and a Finance Officer. We welcome this organisational development and thank everyone who contributed.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

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Eva Zuckschwerdt, trustee, resigned during the year to pursue exciting new opportunities in another country. I would like to thank her for her contribution during her time as Trustee, particularly for her work on our risk management system.

We added to our Board skills and experience, and welcomed three new trustees, Dr. Emily Finer, Shan Saba and Ronnie Tagwireyi. I would like to thank Trustees for volunteering their time and for their contribution.

RST Destitution grants continued, however, the nature and levels of delivery changed. Changes to Government Policy around the provision of statutory services due to COVID-19, on health grounds continued, for many people who previously would have been ineligible for support. We continued to develop digital, contactless systems to distribute our grant aid, developing a safe and fast system of getting financial assistance to people in need. We increased our individual grant levels to reflect the increases in cost of living and the realities of destitution in 2021.

Our Destitute Asylum Seeker Service (DASS) project ended in November 2021, with the end of multi-year funding from the Oak Foundation. The project provided temporary and emergency accommodation, legal support, casework, and financial aid to help people move forward out of destitution and homelessness. The end of this significant multi year grant presents continuing challenges for RST. However, we were able to secure funding to continue to deliver necessary temporary community based accommodation, with the development of our new accommodation project, Breathing Space.

The Fair Way Scotland Partnership received funding for its first phase of delivery, RST is one of five delivery partners along with Safe in Scotland, Scottish Refugee Council, Simon Community Scotland and Turning Point Scotland. Infrastructure partners are Homelessness Network Scotland, Joseph Rowntree Foundation and Heriot Watt University. We hope that this pilot partnership will grow from strength to strength and provide an evidenced solution to asylum destitution and homelessness.

We continued the distribution of our daily bus passes to allow people to, for example, 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-19 travel restrictions. We learned from this that developing a wider travel network programme would be crucial in the COVID-19 recovery phase and we began plans to widen our work in this area. We introduced contactless E-bus tickets and joined the campaign to extend the National Concessionary Travel Scheme in Scotland.

The Bump & Baby Bus Pass programme, introduced in 2019, through which those seeking asylum who are expectant mothers, or who have recently had a baby, can apply for a 10-week bus pass also continued; these grants were limited due to public health restrictions. However, we saw a sharp increase in demand later in 2022 when restrictions eased. We aim to expand this programme.

We continued to advocate and campaign for positive change on areas such as the Right to Work campaign, 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 participated in the consultation on the UK Government's Nationality & Borders Bill. Unfortunately, much of what we and other organisations said was not included in the Bill. 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, 2022-23.

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# Refugee Survival Trust

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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We worked with Pro Bono Economics to produce an analysis of the economic and personal costs of poor Home Office decision making. "An Unstable Environment: The economic case for getting asylum decisions right the first time" was published in September 2021 and was accompanied by an article in the Independent.

In October 2021, in partnership with British Red Cross, we published "How Will We Survive: Steps to Preventing Destitution in the Asylum System". This peer research led report examined the causes of asylum related destitution with peer researchers actively involved in interviewing participants, designing the surveys and in the analysis of findings.

Our total income in 2021-2022 was £431,035. Over the same period our expenditure was £540,395. The income recognised this year included significant restricted income for the final months of the DASS project.

#### 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

Monojit Chatterji	
Agatha Kai Kai	
Christopher Murray - Co-Chair	
Katrina Wilson - Co -Chair	
Amy Westendarp	
Eva Zuckschwerdt	Resigned 14 December 2021
Ajmal Yamin- Treasurer	
Emily Finer	Appointed 30 September 2021
Shan Saba	Appointed 19 December 2021
Ronnie Tagwireyi	Appointed 27 October 2021

**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

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# **Refugee Survival Trust**

**Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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**Solicitors**

Turcan Connell  
Solicitors  
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 2022

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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 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 major risks as demand for RST's services has increased. The Trustees recognise that the COVID-19 pandemic presents a significant risk and reviewed of 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 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**;
- 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.

# Refugee Survival Trust

## Company Limited by Guarantee

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

Year ended 31 March 2022

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#### 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 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 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.

- **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.



# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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#### **Strategic report**

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

#### **Achievements and performance**

Whilst RST core projects and services continued to operate during COVID-19 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 continue our support during the year. We supported over 1,000 people.

We will produce our Annual Impact Report later in the year, which will contain more detail about our work. The report will be circulated to all stakeholders and published on our website.

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

This year saw the final months of the Destitute Asylum Seeker Service (DASS), which came to an end in November 2021. DASS has been operational for almost seven 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 continued to be provided with temporary Home Office accommodation on public health grounds. This arrangement has now come to an end and the Home Office is seeking permission to restart "cessations", moving people whose asylum appeals have been unsuccessful out of their accommodation.

#### **Key achievements and performance for 2021-22**

- 48 new referrals were accepted
- 7 people stayed in community based temporary accommodation
- 19 people worked with the law clinic team
- 16 people were referred to specialist health services / social work services
- 45 people were referred to food services
- 31 people were assisted with Section 4 applications to return to Home Office accommodation
- 7 people achieved Leave to Remain status

#### **Destitution Grants**

For the past 26 years, RST has 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, as they are subject to No Recourse to Public Funds (NRPF). 2021-22 was another unprecedented year, the operational activity of our grant giving changed in nature to respond to COVID-19 and additional statutory supports on public health grounds. We employed different methods of digital distribution, as most existing face to face methods were closed or unworkable due to COVID-19.

#### **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-19 travel restrictions and lockdowns had a significant impact upon this programme, face to face meetings such as legal and Home Office substantive interviews were suspended in 2020-21. Most face to face services, including food banks

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# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

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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.

#### **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 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.

We increased our individual grant amount from £150 to £300, in response to the requirement for many people to study and work remotely, things like laptops and tablets were more needed. We were keen to reduce the impact of digital exclusion and poverty.

#### **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 2021-22 due to the COVID-19. We held our 2021-22 AGM virtually for the second time and would like to thank the people who contributed and our members for their continued support.

2021-22 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 these challenging times.

Grants and Trusts accounted for most of our income, and we would like to thank all funders for their support.

Donations from individuals made up about 16% of our total income. RST is grateful for the continued support of dedicated members and people who passionately want to help refugees.

In December 2021, we launched our Winter Appeal. This raised a total of £1,751, which we used to purchase local bus tickets for refugees who are destitute, enabling them to attend necessary appointments and to visit friends and family during the cold winter months.

In March 2022, a longstanding supporter of RST, Michelle Lowe, raised £585 for RST by offering a piece of her work, a large, handcrafted teapot in a charity draw. Michelle also donated a further £347 raised in proceeds from sales at this event.

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.

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# Refugee Survival Trust

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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##### **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.

Two research reports were released in the year, the DASS report in collaboration with the British Red Cross, "How can we prevent destitution?" and "An Unstable Environment, in collaboration with pro Bono Economics, an analysis of the economic and personal costs of poor Home Office decision making.

##### **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 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).

##### **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 £11,403 in unrestricted funds over the year with a balance of £212,034 carried forward. At the same time the restricted funds have decreased by £120,763 with a total of £133,274 carried forward, largely comprising funds of £80,555 held for Destitution Grants. There is also a balance of £2,698 for A to EE, Bump & baby £6,416, Travel programme £31,611, Breathing Space £10,477 and Staff Costs & Wellbeing £1,517. The movement on each separate fund is shown in note 19 on pages 32.

Income arose from grants and donations of £429,942 and charitable activities of £1,093, 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 £36,500 for Destitution Grants and £50,828 for Breathing Space. Membership contributions and other donations, together with Gift Aid and other fundraising, amounted to £200,506. A large contribution £181,396 was received from Oak Foundation for the DASS project for April 2021-September 2021.

Expenditure decreased to £540,395 compared to £598,141 in the previous year. This was mainly due to a decrease in the DASS project expenditure and expenditure in response to the COVID-19 pandemic. This was offset by an increase in destitution grants and new project travel programme and Breathing Space project.

There was an overall decrease in funds of £109,360.

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.

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# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2022**

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##### **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 2022 were £69,000

##### **Future Plans**

RST will continue to fulfil our core purpose to prevent and alleviate destitution and homelessness, by providing temporary accommodation, emergency financial assistance, asylum related travel support and support with local bus travel. The access to Employment and Education Grants will end in 2022-23 due to reduced applications, lack of funding, increased access to statutory and other specific support and our focus on destitution and homelessness as our core mission.

We will continue our new accommodation project, Breathing Space, 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-19 and UK Government asylum policy changes.

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 and demand for our support likely to increase. 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. A renewed clear strategy will support future sustainability with the potential for growth. As part of this process, our Chief Executive will develop the 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 strategic direction.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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#### **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.

# Refugee Survival Trust

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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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.

#### 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 6/7/22 and signed on behalf of the board of trustees by:



Katrina Wilson - Co -Chair  
Trustee

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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#### **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 2022**

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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 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 2022**

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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 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.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

*(continued)*

**Year ended 31 March 2022**

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#### **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:

Based on our understanding of the charity, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. We evaluated managements' incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

~~Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business~~

There are inherent limitations in the audit procedures described above. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery or concealment.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

*(continued)*

#### **Year ended 31 March 2022**

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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 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.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

*(continued)*

**Year ended 31 March 2022**

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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 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

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The notes on page 22 to 34 form part of these financial statements.

# Refugee Survival Trust

## Company Limited by Guarantee

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

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	32,205	397,737	429,942	620,150
Charitable activities	6	1,093	—	1,093	—
<b>Total income</b>		<u>33,298</u>	<u>397,737</u>	<u>431,035</u>	<u>620,150</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	70,190	470,205	540,395	598,141
<b>Total expenditure</b>		<u>70,190</u>	<u>470,205</u>	<u>540,395</u>	<u>598,141</u>
<b>Net (expenditure)/income</b>		<u>(36,892)</u>	<u>(72,468)</u>	<u>(109,360)</u>	<u>22,009</u>
Transfers between funds		48,295	(48,295)	—	—
<b>Net movement in funds</b>		<u>11,403</u>	<u>(120,763)</u>	<u>(109,360)</u>	<u>22,009</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		200,631	254,037	454,668	432,659
<b>Total funds carried forward</b>		<u>212,034</u>	<u>133,274</u>	<u>345,308</u>	<u>454,668</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 page 22 to 34 form part of these financial statements.

# Refugee Survival Trust

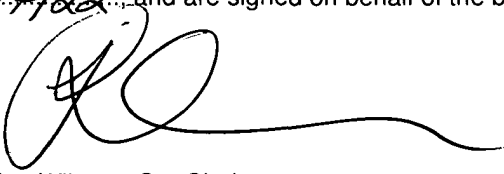
## Company Limited by Guarantee

### Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	14	3,130	3,927
<b>Current assets</b>			
Debtors	15	25,589	96,483
Cash at bank and in hand		424,442	559,969
		<u>450,031</u>	<u>656,452</u>
<b>Creditors: amounts falling due within one year</b>	16	107,853	205,711
<b>Net current assets</b>		<u>342,178</u>	<u>450,741</u>
<b>Total assets less current liabilities</b>		<u>345,308</u>	<u>454,668</u>
<b>Net assets</b>		<u>345,308</u>	<u>454,668</u>
<b>Funds of the charity</b>			
Restricted funds		133,274	254,037
Unrestricted funds		<u>212,034</u>	<u>200,631</u>
<b>Total charity funds</b>	19	<u>345,308</u>	<u>454,668</u>

These financial statements were approved by the board of trustees and authorised for issue on 6/4/22 and are signed on behalf of the board by:



Katrina Wilson - Co -Chair  
Trustee

The notes on pages 22 to 34 form part of these financial statements.

**Refugee Survival Trust**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2022**

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(109,360)	22,008
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,597	2,425
Accrued expenses/(income)	57,793	(32,839)
<i>Changes in:</i>		
Trade and other debtors	23,527	(37,439)
Trade and other creditors	(108,284)	182,876
Cash generated from operations	(133,727)	137,031
Net cash (used in)/from operating activities	<u>(133,727)</u>	<u>137,031</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(1,800)	(5,634)
Net cash used in investing activities	<u>(1,800)</u>	<u>(5,634)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(135,527)	131,397
<b>Cash and cash equivalents at beginning of year</b>	559,969	428,572
<b>Cash and cash equivalents at end of year</b>	<u>424,442</u>	<u>559,969</u>

The notes on pages 22 to 34 form part of these financial statements.

# **Refugee Survival Trust**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2022**

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#### **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**

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 2022**

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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.

##### **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.

# Refugee Survival Trust

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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

##### **Tangible assets *(continued)***

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.

Debt instruments are subsequently measured at amortised cost.

# Refugee Survival Trust

## Company Limited by Guarantee

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

Year ended 31 March 2022

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

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

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 2022

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
British Red Cross	–	6,000	6,000
Baillie Gifford	–	20,000	20,000
Paths for All	–	25,179	25,179
Robertson Trust	–	17,500	17,500
Steel Charitable Trust	–	19,823	19,823
The AB Charitable Trust	–	–	–
Binks Trust	–	–	–
Impact Funding	–	–	–
Other trust fund donations	–	47,926	47,926
Other donations & fundraising including gift aid	32,205	29,755	61,960
Tudor Trust	–	50,158	50,158
Bank of Scotland Foundation	–	–	–
<b>Grants</b>			
Oak Foundation	–	181,396	181,396
Scottish Government	–	–	–
Sharing Life Sharing Languages	–	–	–
Refugee Action	–	–	–
	<u>32,205</u>	<u>397,737</u>	<u>429,942</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
British Red Cross	–	9,000	9,000
Baillie Gifford	–	–	–
Paths for All	–	–	–
Robertson Trust	–	–	–
Souter Charitable Trust	–	–	–
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
<b>Grants</b>			
Oak Foundation	–	211,628	211,628
Scottish Government	–	123,671	123,671
Sharing Life Sharing Languages	–	3,188	3,188
Refugee Action	–	30,000	30,000
	<u>78,990</u>	<u>541,160</u>	<u>620,150</u>

# Refugee Survival Trust

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Event income	800	800	–	–
Other income	293	293	–	–
	<u>1,093</u>	<u>1,093</u>	<u>–</u>	<u>–</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Destitute Asylum Seeker Service	–	265,043	265,043
Grants Paid out	–	73,777	73,777
Core costs	64,353	131,385	195,738
Support costs	5,837	–	5,837
	<u>70,190</u>	<u>470,205</u>	<u>540,395</u>

	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>

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

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Destitute Asylum Seeker Service	265,043	–	265,043	289,559
Grants Paid out	73,777	–	73,777	166,320
Core costs	195,738	5,837	201,575	142,263
	<u>534,558</u>	<u>5,837</u>	<u>540,395</u>	<u>598,142</u>

# Refugee Survival Trust

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### 9. Analysis of support costs

	Support costs £	Total 2022 £	Total 2021 £
Governance costs	2,597	2,597	2,425
Support costs - Other costs	3,240	3,240	3,240
Support costs - Board Costs	–	–	270
	<u>5,837</u>	<u>5,837</u>	<u>5,935</u>

#### 10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>2,597</u>	<u>2,425</u>

#### 11. Staff costs

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

	2022 £	2021 £
Wages and salaries	159,213	136,961
Social security costs	9,275	8,014
Employer contributions to pension plans	8,651	11,540
	<u>177,139</u>	<u>156,515</u>

The average head count of employees during the year was 7 (2021: 8).

No employee received employee benefits of more than £60,000 during the year (2021: 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 £112,534 (2021:£97,144).

#### 12. Trustee remuneration and expenses

No remuneration was paid to any trustees or connected person during the year (2021: nil). Board costs for travel and incidental expenses during year was nil(2021: £215).

During the year, donations totalling £nil were received from trustees(2021: £155)

# Refugee Survival Trust

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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#### 13. Transfers between funds

During the year there were the following transfers between funds

£51,584 was transferred to the general fund for management fees of the DASS project.

£3,550 was transferred to the general fund for management fees of the Destitution grants.

£400 was transferred to the general fund for management fees of the A to EE project.

£1,518 was transferred to the general fund for management fees of the Travel programme.

£9,778 was transferred to the general fund for management fees of the Breathing Space project

£1,380 was transferred to the fundraising fund to cover expenditure on fund

£2,536 was transferred to Destitution grants in agreed with Oak Foundation on underspend on DASS project

£15,000 was transferred to reallocate core funds to the Bump & Baby project

#### 14. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 April 2021	9,495
Additions	1,800
<b>At 31 March 2022</b>	<b>11,295</b>
<b>Depreciation</b>	
At 1 April 2021	5,568
Charge for the year	2,597
<b>At 31 March 2022</b>	<b>8,165</b>
<b>Carrying amount</b>	
<b>At 31 March 2022</b>	<b>3,130</b>
At 31 March 2021	3,927

#### 15. Debtors

	2022 £	2021 £
Prepayments and accrued income	11,226	83,649
Other debtors	14,363	12,834
	<b>25,589</b>	<b>96,483</b>

# Refugee Survival Trust

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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

	2022	2021
	£	£
Accruals and deferred income	104,192	201,238
Social security and other taxes	3,661	4,473
	<u>107,853</u>	<u>205,711</u>

#### 17. Deferred income

	2022	2021
	£	£
At 1 April 2021	181,396	–
Amount released to income	(181,396)	–
Amount deferred in year	73,924	181,396
<b>At 31 March 2022</b>	<u>73,924</u>	<u>181,396</u>

During the year, RST deferred income received from for income relating to year ended 31 March 2023.

#### 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 £8,651 (2021: £11,540).



# Refugee Survival Trust

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	196,704	33,298	(67,593)	46,495	208,904
Fixed Asset Fund	3,927	—	(2,597)	1,800	3,130
	<u>200,631</u>	<u>33,298</u>	<u>(70,190)</u>	<u>48,295</u>	<u>212,034</u>

	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>

##### 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 2022

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

##### Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
DASS Project	132,963	186,200	(265,043)	(54,120)	—
Destitution Grant	96,953	36,500	(51,884)	(1,014)	80,555
A to EE Grants	9,233	4,020	(10,155)	(400)	2,698
Bus Passes	—	—	—	—	—
Bump & Baby	294	—	(8,878)	15,000	6,416
Community Projects	—	—	—	—	—
Fundraising	—	20,000	(21,380)	1,380	—
COVID-19	7,801	—	(7,801)	—	—
Travel Programme	4,926	42,606	(14,403)	(1,518)	31,611
Staff Costs & Well being	1,867	50,158	(50,508)	—	1,517
Breathing Space	—	50,828	(32,728)	(7,623)	10,477
T & G Fund	—	7,425	(7,425)	—	—
	<u>254,037</u>	<u>397,737</u>	<u>(470,205)</u>	<u>(48,295)</u>	<u>133,274</u>

	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)	—
Fundraising	17,889	—	(7,420)	(10,469)	—
COVID-19	635	178,204	(166,238)	(4,800)	7,801
Travel Programme	—	4,926	—	—	4,926
Staff Costs & Well being	—	85,265	(67,759)	(15,639)	1,867
Breathing Space	—	—	—	—	—
T & G Fund	—	—	—	—	—
	<u>396,420</u>	<u>541,160</u>	<u>(583,786)</u>	<u>(99,757)</u>	<u>254,037</u>

# Refugee Survival Trust

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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#### 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. 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).

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 people seeking asylum. 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 Baillie Gifford towards a dedicated fundraising role for long term sustainability of the Destitution Grants Fund.

##### **Travel Programme**

The charity received £25,179 from Paths for All for the the Travel Programme

##### **Staff Costs & Welling Being**

The charity received contributions towards staff costs from Tudor Trust.

##### **Transformation & Growth Fund**

The charity received £7,425 from Foundation Scotland for staff training & consultancy.

##### **Breathing Space Project**

The charity started a new project to aid mental health & well being

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

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,130	3,130
Current assets	450,031	450,031
Creditors less than 1 year	(107,853)	(107,853)
<b>Net assets</b>	<u>345,308</u>	<u>345,308</u>

	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)
<b>Net assets</b>	<u>454,668</u>	<u>454,668</u>

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# Refugee Survival Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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## 21. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>559,969</u>	<u>(135,527)</u>	<u>424,442</u>