

REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



Refugee Action

Annual Report and Accounts 2022-2023

A company limited by guarantee
Registered charity number: 283660
Registered company number: 01593454



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**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31
MARCH 2023**

Refugee Action is an independent, national charity with over 40 years of experience in developing and delivering solutions to the challenges faced by refugees and people seeking asylum in the UK.

Our vision is that refugees and people seeking asylum will be welcome in the UK. They will live free of poverty and injustice, and successfully rebuild their lives. We provide practical support to refugees and people seeking asylum; train and support other charities to help build capacity and expertise across the sector; and make the case to government for policies that improve their ability to access justice and rebuild their lives.

Registered charity number: 283660

Registered company number: 01593454

Registered Office

Refugee Action
Society Building, Regents Wharf
8 All Saints St, London
N1 9RL

Chief Executive and Secretary

Tim Naor Hilton

Trustees

Penny Lawrence (Chair) Joe Jenkins (Vice Chair)
Amaf Yousef
Tom Skrinar (Honorary Treasurer) Ros Lucas
Serge Eric Yamou Emmanuel Serrano Ellie Mahsoori
Mary Njoroge
Catherine Lebadou

Independent Auditors

Haysmacintyre LLP
Chartered Accountants and Statutory Auditors 10 Queen Street Place
London, EC4R 1AG

Bankers

National Westminster Bank plc
PO Box 282, 7 Derby Place
Derby, DE1 9DS

Solicitors

Field Seymour Parkes LLP
1 London Street
Reading, RG1 4PN

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1. MESSAGE FROM THE CHAIR

I am delighted to introduce Refugee Action's annual report. The last 12 months have seen increasingly hostile legislation introduced that severely curtails the rights of refugees to seek protection in the UK. This has happened alongside racist rhetoric from Government Ministers which in turn has emboldened far right groups. The rights of refugees in the UK, and the right to seek protection here, is fundamentally at risk.

Our skilled staff, volunteers, supporters and Expert by Experience network members have shown incredible passion for the cause, delivering support services to assist refugees to secure their rights, campaigning and advocating for fundamental change in the way people are welcomed and supported when they seek safety and by supporting other charities in our sector. Through all of this, our work has been rooted in the insights of people with lived experience through our EBE Network, whilst we continue to reflect and learn on our journey to becoming an anti-racist organisation.

Tim, our Chief Executive, has led us with great skill and humility as we develop our thinking for our 2023 to 2030 Strategy that is now emerging; the need to focus on long term transformational change, whilst being the change you seek has never been more important or more challenging.

As Tim describes below, the year has also seen significant challenges in the delivery of one of our Homes for Ukraine programmes; we are committed to reviewing and learning as a charity from this experience.

On behalf of all trustees, staff and our clients I want to thank all those whose support and generosity has made this possible. We're hugely appreciative of the generosity of the individual donors, trusts and foundations, companies and local authorities and volunteers who support us and make it possible for us to achieve the impact we have for refugees and people seeking asylum.

Penny Lawrence
Chair of Trustees

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2. MESSAGE FROM THE CHIEF EXECUTIVE

March 2023 marks the end of my second year as Chief Executive of Refugee Action.

Over the course of this year, the environment in which we operate has become even more challenging. We saw the Nationality and Borders Bill pass in April 2022 followed by the attempted implementation of the Rwanda deportation policy; an immigration processing centre was firebombed; and people arriving in the UK for safety were housed in unsuitable, unclean and distressing accommodation at the Manston asylum processing centre. At the end of this year, the Government introduced the Illegal Migration Bill which determined to remove the right to claim asylum from most people, to render their claim 'inadmissible' and for them to be either detained without time limit or deported to another country, without their case even being heard. It was launched to a blizzard of racist rhetoric, which demonised refugees from African countries, the Middle East, Afghanistan and most of Asia.

Throughout this, our focus was on the people that these policies, laws and media stories were affecting. People seeking safety in the UK have been forced to live in hotels for months, even years, and banned from working, forced to survive on asylum support which is far below the current inflation rate – pushing them further into poverty and isolation. They have been subject to far-right attacks and a relentless media campaign against them.

April 2022 also saw a new programme launched for Ukrainian refugees who had to leave their homes after the Russian invasion of their country. The UK's Homes for Ukraine programme was a new way of supporting refugees which had been designed quickly, bringing about challenges for our staff working on the programme.

In full awareness of the challenges that people seeking safety were facing, our staff, volunteers and Experts by Experience have shown unwavering commitment, resilience, and compassion.

I have been proud to lead Refugee Action in elevating the voices of people who are impacted by government policies, maximising our work with the House of Lords and building contacts within the House of Commons and pushing for a resolution of the backlog of asylum cases. We have also published pieces about the colonial and racist roots of our asylum and refugee protection system, including [my piece](#) for the Institute of Race Relations.

Our Expert by Experience network has continued to go from strength to strength over the last year, with a renewed focus on supporting the well-being needs of our group members, who enrich Refugee Action so much by sharing their stories and ideas to shape the organisation.

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Central to our work has been removing barriers to power that people with lived experience of the asylum system experience, and moving towards becoming an anti-racist organisation. Our commitment to recognising power structures built on racism within Refugee Action, the refugee sector, and the refugee protection system underpins our new strategy for 2023-2030. This year we have been laying the foundations for this. We committed to supporting staff and volunteers internally, supported our Expert by Experience groups and learnt from them, worked in partnership with our Anti-Racism Support Network, and began looking outwards at what impact we can have on the whole sector.

Our current strategy comes to an end with this report, and our next strategy will take us to 2030. A key aim of mine has been to ensure that people with lived experience, and our Expert by Experience groups, have been involved in the strategy right from the beginning, informing our plans and bringing their skills and experience to the process.

Significant changes in legislation in 2023/24 are inevitable. We have a progressive vision for Refugee Action and the sector to counter the hostile rhetoric and brutal policies. This will inform our campaigning work in the run-up to the next General Election. We will achieve our vision and goals by working in close collaboration with others who share our vision. I have full faith in the remarkable staff, volunteers, and Experts by Experience at Refugee Action in working towards our vision of bringing about a welcoming, anti-racist society where every refugee can thrive.

I've been proud to welcome to our Senior Leadership Team Yvonne Kachikoti as Head of Resettlement and Integration, and Mary Keane and Rachel Goodall as co-Heads of Asylum Services. All three have previously worked at the frontline of Refugee Action's support services and have stepped up admirably into their new leadership roles.

I would like to express a heartfelt thank you to our incredible donors, trusts and foundations, commissioners and supporters, who enabled our work in 2022/23, and have ensured we have been able to develop such an aspirational strategy for the coming years.

Thank you,

Tim Naor Hilton
Chief Executive

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ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Refugee Action ('the charity') for the year ended 31 March 2023. The trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) – 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 2019).

Structure, governance and management

The charity is governed by its memorandum and articles of association (last amended in April 2015) and is a company limited by guarantee. Refugee Action's trustees are responsible for the overall management of the charity. Trustees are chosen for their expertise and their commitment to refugees, including life experience as refugees. The trustees who served during this financial year are shown below. Biographical details of our current trustees can be found on our website: www.refugee-action.org.uk.

The trustees set and oversee Refugee Action's policies and plans, oversee its financial affairs, and supervise the work of the salaried Chief Executive in carrying out these policies and plans. All trustees are unpaid. Trustee vacancies are publicly advertised, and new trustees are appointed by the full board following an interview process. When first appointed, they are offered an induction programme that includes the opportunity to observe our services. Trustees also hold an annual away day at which the plans of the organisation are discussed. Refugee Action carries out an annual assessment of the risks facing the charity. Details of trustees' expenses and related transactions are disclosed in Note 6 of the accounts.

The Chief Executive is appointed by the trustees and is accountable to them for managing the charity. Refugee Action has a Senior Leadership Team (SLT) that reports to the Chief Executive and manages the primary functions of the charity.

SLT members in 2022/23 were:

- Tim Naor Hilton, Chief Executive
- Rachel Goodall, joint Head of Asylum Services (appointed on 19 April 2022)
- Mary Keane, joint Head of Asylum Services (appointed on 19 April 2022)
- Yvonne Kachikoti, Head of Resettlement (appointed on 25 April 2022)

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- Zoe Grumbridge, Head of Fundraising and Brand
- Yemane Tsegai, Head of Finance, IT and Facilities
- Mariam Kemple Hardy, Head of Campaigns (left November 2022)
- Maria Stephens, Interim Head of Campaigns (from November 2022)
- Lai-Har Cheung, Head of Human Resources
- Mohamed Omar, Head of Experts by Experience & Partnerships

The SLT is assisted by a team that comprised 157 staff at the end of March 2023. With the help of 205 volunteers, the organisation delivered services in 4 regions of England during 2022/23. These were London, the West Midlands (the office base for all activities in the West Midlands is in Birmingham), the North-West (the main office base is in Manchester) and West Yorkshire (the office is in Bradford). The organisation also carried out training and provided support to other charities as well as communications, advocacy, and campaigning work to further the mission and objectives of the charity

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VISION, MISSION AND OBJECTIVES

About Refugee Action

Refugee Action is an independent, national charity that works to ensure that refugees and people seeking asylum in the UK can successfully rebuild their lives. In 2019 the organisation set a three-year strategy to guide all our work and ensure that we move towards this goal. The charity defined a vision of the future we want to build and a mission statement outlining the organisation we need to be to achieve this goal. The organisation sets annual objectives for our front-line services, our campaigning, and the support we provide to other organisations.

Our vision

Refugees and people seeking asylum will be welcome in the UK. They will get justice, live free of poverty and be able to successfully rebuild their lives.

Our mission

Refugee Action works to secure systemic change through our campaigns to change government policies, our direct services, and our work to strengthen and connect other service delivery organisations. We empower refugees and people seeking asylum to influence both our work and decisions made by government and are a trusted partner for others who share our vision.

Our values

1. With refugees and people seeking asylum

Our work is shaped by the experience of refugees and people seeking asylum. We stand alongside them to call for change and empower them to realise their aspirations.

2. Courageous

We're bold and creative in all that we do. We're driven by our determination to ensure that all our work enables refugees and people seeking asylum to successfully rebuild their lives in the UK.

3. Collaborative

We cannot succeed alone. We believe in collaborating with other organisations that share our vision, benefitting from their skills and strengths.

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Our Strategic Objectives for 2019 – 2023

We advance these objectives through direct services to people seeking asylum and refugees, support and advice to other organisations, and campaigns. We deliver direct services in London, the West Midlands, the North-West, and West Yorkshire.¹

1. A fair and effective asylum system, free from injustice, indignity, and extreme poverty.
2. Refugees (inc. through resettlement) will be safe in the UK and will have the support they need to live in safety and rebuild their lives.
3. Shift power to refugees and people seeking asylum to influence both our work and decisions made by government and increase refugee representation in our staff and board.
4. Ensure strong organisational health, with commitment to staff, volunteer and EBE network well-being with effective support systems and working environments.

Who do we support?

Refugee Action exists to help refugees and people seeking asylum who've survived some of the world's worst regimes. After fleeing unimaginable horrors, they find themselves in continued crises in the UK, often homeless, living in poverty and unable to work. We provide these highly vulnerable, traumatised people with the support they need to live again with dignity. Then we help them build safe, happy, and productive lives in the UK.

Public benefit

Our work is focused on improving the lives of refugees and people seeking asylum. By providing advice and support to refugees and people seeking asylum, our work is of public benefit by supporting those individuals, relieving their poverty and distress, and by reducing the strain on other community and statutory organisations. The trustees have had regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

The communications and advocacy that we undertake also has wider ramifications for the public benefit by improving public understanding of why refugees and people seeking asylum come to the UK, their rights while here, and their contribution to the UK. This in turn reduces hostility towards people seeking asylum and refugees and improves understanding and cohesion between different communities.

1. In this final year of our 4-year strategy, 2022/23, we have merged the previous objectives 1 & 2; and merged objectives 3 & 4; therefore, creating three overall outward-facing objectives to guide our work.

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Financial review

For the year ended 31 March 2023 the charity made a surplus of £1.34m (2022: £1.15m surplus) increasing total funds to £6.27m (2022: £4.92m). This resulted from surpluses of £1.22m and £120k on restricted and unrestricted funds respectively. Refugee Action is diversifying our funding sources and investing in public fundraising, through a rolling three-year budget to ensure our long-term financial sustainability that is approved by the board annually. Details of the state of the charity's reserves are given in the Reserves Policy section below. On 31 March 2023 the charity had total reserves of £6.27m (31 March 2022: £4.92m).

Income

Refugee Action's total income for the year ended 31 March 2023 has increased by £3.7m to £11.5m (2022: £7.8m).

During the financial year, our restricted income has increased by £4.01m while our unrestricted donations from the public have decreased by £401k. The main reason for the substantial increase in our restricted income was the new contracts we won to run Homes for Ukraine projects in Birmingham, Solihull and Liverpool.

The income for the year ended 31 March 2023 included grants £8.7m (2022: £4.9m), donations from the public £2.8m (2022: £2.9m) and investment income of £22k (2022: £1k).

Expenditure

Refugee Action's total expenditure for the year ended 31 March 2023 increased by around £3.5m to £10.1m (2022: £6.6m). The additional costs incurred to run the Homes for Ukraine projects were the main reason for such an increase. Out of the £10.1m expenditure, the cost of providing services to our clients was £8.1m (2022: £5.6m).

Staff costs for the year ended 31 March 2023 increased to £6.0m (2021: £3.8m). The percentage of staff costs to total costs has also slightly increased to 59 percent (2022: 57 percent).

The cost of raising funds for the year ended 31 March 2023 has increased by £400k to £1.5m (2022: £1.1m).

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Treasury Management policy

The charity has an appropriate treasury management policy. The trustees consider the most appropriate treasury policy for surplus funds to be held on bank deposits.

Reserves policy

Having considered the likely financial risks, expenditure and future levels of income of Refugee Action, the Trustees have agreed the following policy.

General fund

The General Fund comprises funds that represent accumulated surpluses and deficits in the Statement of Financial Activities after transfers to and from the Designated Funds.

The trustees consider it appropriate to retain unrestricted free reserves in the general fund that reflect the financial risks to which Refugee Action is exposed. The main financial risks to Refugee Action include, a sudden reduction in unrestricted income, a need for working capital requirements due to payment of grants in arrears, and a need to have enough funds to allow sufficient time for re-organising or closing the charity in the event of a substantial reduction in income or unexpected major financial expenditure.

Having considered the likely financial risks the trustees believe the appropriate level of free reserves to be between £1.5m to £2.0m (2022: between £1.9m to £2.5m). The year-end balance in the General Fund on 31 March 2023 amounted to £1.9m (2022: £2.5m), which is within the range of the policy.

Designated Funds

The trustees, as explained in Note 12 to the financial statements, have also established designated funds, out of unrestricted funds, primarily to cover projected deficits in our rolling three-year budgets. As of 31 March 2023 the total balance of the designated fund was £1.35m. This is set aside to fund the deficits on front-line projects, campaigns and fundraising teams until we achieve financial sustainability. Currently we expect to achieve financial sustainability in financial year ending 31 March 2025.

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Restricted Funds

Refugee Action also holds restricted funds. As of 31 March 2023 the total balance of restricted funds was £3.01m (2022: £1.79m). Restricted funds are those subject to specific restrictions imposed by funders, as shown in Note 12 to the financial statements.

Review of this policy

The charity produces quarterly management accounts for trustees, thereby allowing the Trustees to monitor the Reserves Policy and level of reserves including restricted and designated funds on a regular basis. This policy will be reviewed annually as part of the annual audit and report to the trustees.

Fundraising statement

At Refugee Action, we're committed to the highest standards in data protection and fundraising practice. We are registered with the Fundraising Regulator and abide by their Fundraising Promise and the Code of Fundraising Practice. We adhere to all relevant legislation and best practice in the sector particularly around the protection of our supporter's data and privacy which we are deeply committed to upholding.

Since the General Data Protection Regulation became law in May 2018, we have ensured that our consent and privacy policies are fully compliant with the legislation. In cases where we work with suppliers or third parties, we ensure they work to the highest standards and are fully compliant with data protection. We have not used professional fundraising agencies to raise funds for us in the year or commercial participators, and do not currently undertake any street fundraising, door-to-door fundraising or telephone fundraising.

We value all the feedback we receive from our supporters and change the frequency and method of communications to them, if requested. We take any complaints very seriously and, if received, investigate, and respond to them as per our complaints policy. This year, we received sixteen formal complaints regarding our fundraising activity. We acted swiftly and listened carefully to the supporters' concerns. In all cases we determined there was no regulatory or legal breach. We do, however, ensure that all complaints are carefully reviewed and used as a chance to learn and improve our fundraising practices and data management.

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Principal risks and uncertainties

The trustees have assessed the major risks to which the charity is exposed, in particular, those related to the operations and finances of the charity and are satisfied those systems are in place to mitigate exposure to the major risks. Risks have been identified under the four headings suggested by the Charity Commission: Governance and Management; Operational; Financial; and External Environment.

The Senior Leadership Team produces an annual risk assessment which is discussed and agreed to by the board and includes mitigation measures for the organisation to actively manage these risks throughout the year.

Below is a list of the top risks Trustees have identified and the management and mitigation in place:

Risk 1: External Environment.

The Government implements its hostile plans for asylum system reform.

Management/Mitigation: We have been strongly advocating along with other charities to limit some of these plans, but we acknowledge that it is beyond our capability to effectively manage this risk entirely. Instead, we are keeping abreast of the proposed reforms and have prepared our 2023-2030 strategy to respond effectively, ensuring the voices of people with lived experience are at the heart of this strategy creation. We are also aware of the effects this has on staff and volunteers and are doing all we can to increase staff well-being at RA.

Risk 2: Financial.

Loss of significant income due to changes in resettlement contracts/ income generation model is inadequate to resource our ambitious plans and the core functions of the charity.

Management/Mitigation: Advocacy to central and local government to continue resettlement contracts; exploration of new income sources through an income generation review – all overseen by the Head of Finance who undertakes detailed contingency planning to account for changes in government funding and policy, tracks risk on reserves, and designated funds to help Refugee Action grow public fundraising.

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Risk 3: Operational.

Homes for Ukraine review: as outlined further down, the implementation of the Homes for Ukraine contract has come with significant challenges.

Management/Mitigation: We have been working with local councils and other partners to review programme design, including partnership arrangements. This review was still in process at March 2023.

Our approach to safeguarding

Refugee Action continuously strives to strengthen our safeguarding practices, and to ensure we give sufficient priority and resources to this.

The Senior Leadership Team continues to provide direct oversight of our safeguarding structure. A member of the Senior Leadership Team is our designated Senior Safeguarding Lead and works closely with Safeguarding Manager and Designated Safeguarding Officers to ensure a robust escalation system and clear oversight of safeguarding throughout the organisation. This includes supporting individual designated officers to deal with incidents accordingly. Themes of Safeguarding incidents are reported to the board of trustees, through the designated lead trustee on safeguarding via quarterly meetings; and to the whole Board once a year during the first quarter.

Refugee Action's Safeguarding Manager supports the Senior Safeguarding Lead in ensuring that our safeguarding policy, procedures, and strategy are effective and compliant with legislation, and by supporting and advising on specific concerns and incidents.

Remuneration policy for key management personnel

The board of trustees and the Senior Leadership Team (SLT) make up the key management personnel of the charity and are responsible for directing and controlling, running, and operating the charity on a day-to-day basis.

Remunerations for all staff is governed by Refugee Action's Salary Policy which ensures that the charity:

- Pays a fair wage to all staff which is commensurate with the seniority and complexity of their role.
- Provides a transparent means to evaluate positions.
- Ensure that Refugee Action remains flexible and competitive.

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Refugee Action's salary scales are set using rates agreed by the National Joint Council for Local Government Services (NJC). The NJC comprises employer and trade union representatives who negotiate and agree local government pay scales and cost of living increases. These scales are widely used in the UK voluntary and community sector.

Scales consist of 9 salary bands, against which roles are assigned based on levels of complexity, responsibility, and accountability. New starters are generally appointed on the first spinal point of the band, and progress through the scale via annual increments.

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OUR IMPACT

Our impact against objectives

Thanks to the support of our donors, funders, partners, and campaigners:

- Over 3,000 individuals were supported across our asylum services this year.
- 100% of the children, parents, and carers, that our Children and Families project worked with in West Yorkshire, reported improvements in social, emotional and community engagement measures as a result of their engagement with the service.
- Over 1,700 refugees were supported by Refugee Action to rebuild their lives and settle in the UK.
- More than 11,000 direct contacts completed by staff working with Ukrainian refugees on the Homes for Ukraine programme.
- 100% of clients reported increased confidence in their approach to the job market, as well as improved well-being and self-esteem after taking part in our Pathways to Work programme.
- 247 organisations in the sector were directly supported by the Good Practice & Partnerships team.
- 77% of the Experts by Experience we work with said they feel safer speaking about their experiences after joining the network.
- 32.5% of Refugee Action staff identify as having lived experience.
- More than half of our Board Members are people with lived experience.

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Strategic objective one: A fair and effective asylum system, free from injustice, indignity, and extreme poverty.

Asylum Services: Our 22/23 objective was that people we work with will experience one or more of the following: (i) understand the process they are going through; (ii) defend their rights; (iii) are empowered to engage in their asylum claim; (iv) receive all financial support they are eligible for; (v) live with dignity, in accommodation appropriate to their needs; (vi) have high levels of well-being; (vii) feel a sense of belonging in the UK.

“Without them, I can’t even imagine where I’d be. It was Refugee Action that helped me with my asylum claim, helped my girls access education and make friends, and kept us all safe.” – Refugee Action client

Over 3,000 individuals have been supported across Refugee Action’s asylum services this year. This includes projects providing information and advice on a range of issues covering the asylum process, making a claim and accessing the support and accommodation to which people seeking asylum are entitled.

Of the children, parents, and carers, that our Children and Families project worked with in West Yorkshire, 100% reported improvements in social, emotional and community engagement measures as a result of their engagement with the service.² People seeking asylum who attended our Asylum Information group sessions delivered in Merseyside and Greater Manchester also reported increased confidence and knowledge across a range of metrics, to better empower them to engage with the asylum process.³

Spotlight on Asylum Crisis:

The Asylum Crisis Project supports individuals and families who are waiting for a decision on their asylum claim with assistance to access housing and financial support. The Asylum Crisis Project supports individuals and families waiting for a decision on their asylum claim with assistance to access housing and financial support. Across the projects, staff and volunteers conducted over 6,800 appointments. Through the project, more than 1,500 adults, and their families, in the asylum process have received critical support – defending their rights, reducing isolation, and increasing well-being. The Asylum Crisis team services successfully supported beneficiaries to transform their support situation, which includes:

²173 clients surveyed.

³ 29 clients surveyed.

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- Supporting 995 beneficiaries into accommodation and financial support.
- Supporting 48 beneficiaries to challenge the cessation of their accommodation.
- Supporting 225 beneficiaries to successfully challenge the adequacy of their accommodation.
- Assisting 244 beneficiaries to access or prevent the cessation of financial support or resolve issues with incorrect rates, fines or deductions.

The largest shift in our work over the last year has been pivoting our services to meet the needs of the many people now being housed in hotels for months at a time. Since the beginning of the coronavirus pandemic, the use of hotels has shifted to such an extent that months and months of listless waiting in them is now the norm for people seeking asylum. In March 2023, it was reported that more than 47,500 people were living in hotels⁴ (an almost 4,000% increase from 1,200 people in February 2020). Families live in cramped conditions, with low-quality food that is sometimes rotten or mouldy and off subsistence payments of only £8 per week to meet their essential needs. The result is that widespread mental health issues exist which are exacerbated by an increase in threats and intimidation from far-right groups. It is a dire situation for people who have already experienced so much trauma.

“We are cramped in a tiny space. There is no space to sit or for kids to study; they are forced to do their homework on beds that are too soft to write their assignments or on the floor in a row. They keep asking me why we don’t live in a house like their peers. It is very hard to explain our situation to three young kids who cannot comprehend what’s happening. They ask me why we have to stay in the hotel, and I tell them because this is the law. They respond by asking why the law forces us to live in such a condition. I don’t have any answer for them.”

– Refugee Action client

Refugee Action has mobilised a team of caseworkers to meet this growing demand – we are working in 11 asylum hotels and are currently researching where we can add additional support. Many people in hotel accommodation do not have access to legal advice and support for their case, which is why our volunteers and staff who visit the hotels are so important – they can help people to understand letters from the Home Office, explain the different stages of the asylum process, and ensure that people are aware of their rights. Through this, we are removing barriers to people engaging with their asylum claims. When people are oppressed by the accommodation providers, we advocate on their behalf, challenging the threats that some people have been subject to, such as the threats of being sent to Rwanda or evicted from the hotels if they don’t follow the rules. Alongside this casework support, we also provide much-needed well-being services. Most importantly, our Asylum Crisis service also advocates on their behalf to help them access better longer-term accommodation and the financial support to which they’re entitled.

⁴ <https://www.theyworkforyou.com/wrans/?id=2022-11-01.75910.h&p=24949>

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We also continue to advocate for people who are given wholly inadequate accommodation which is filthy or unsafe and act when the accommodation provider is not taking appropriate action. This is often exacerbated by the fact that Migrant Help, which is contracted to act as a single point of contact for raising issues, does not pass on the case to the provider in a timely manner. This is a source of additional stress for clients and an increased workload for our services who must deal with longer delays in dispersals, increased relocation requests and a higher number of vulnerable clients, some with ongoing medical needs. To this end, we work through all possible advocacy avenues – whether escalation through relationships with Home Office officials, using the appeals process, or through legal challenges – to challenge what is sometimes wholly inappropriate accommodation.

Campaigns: Our 22/23 objective was to develop a public, political and media narrative that the new Nationality & Borders Act laws are “anti-refugee” and mobilise supporters and politicians (particularly Labour) to act in support of an alternative vision of refugee protection.

The UK refugee protection system has faced worsening attacks over the past few months, culminating in the Illegal Migration Bill which sets out to punish, not protect, people seeking safety. Every day we are seeing the effects of the dehumanising language of hate, racism and hostility used by the Government, its ministers, and its departments against refugees. People coping with complex trauma are housed in hotels which are now subject to regular abuse by far-right mobs. In our campaigning, we call out racist activity and the Government’s use of inflammatory language in the strongest terms. We know the language used encourages racism and islamophobia and gives a mandate to far-right groups.

“As the government swings from crisis to crisis it’s finding out in real-time that a functioning asylum system cannot be built on hostility and racism. It beggars’ belief that ministers refuse to accept that a small minority of refugees will always want to come to the UK for reasons we can all understand, such as family, friends, or language.”

– Maria Stephens, Refugee Action Head of Campaigns

The below highlights some of the work of our campaigns team to stand up for the rights of refugees by increasing public awareness and knowledge about the issues people are facing, as well as calling out the systemic racism within the asylum system.

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Following the horrific attack on an immigration processing centre in Dover in October 2022 and subsequent spotlight on the temporary asylum accommodation in Manston, we called for urgent action from the Government with a [thread on twitter](#) and a [statement on our website](#) which started to make links between the current horrors of the asylum system and institutional racism. Our calls to close Manston were published in the [Independent](#), and an explainer piece was published in the [Metro](#).

We have also been working consistently on engaging MPs on our Lift the Ban campaign. At the beginning of November 2022, we supported Christian Wakeford MP with a Westminster Hall Debate on 'asylum seekers right to work and the cost of living crisis'. The debate had cross-party attendance and received [positive media coverage](#) as Wakeford used the debate to apologise for his previous comments on people seeking asylum. This [gave some hope for changing minds](#) and increasing support for people seeking asylum. We met with a number of Conservative MPs to discuss the next steps for the Lift the Ban campaign, and Refugee Action's Policy Manager, [gave evidence at the London Assembly economy committee](#) on the right to work.

We also continued to push back against the dehumanising language used to describe people seeking safety by calling out former Immigration Minister Chris Philp and the Home Secretary, covered in [The Guardian](#). Ana, Expert by Experience Coordinator, spoke to the [Metro](#) about the state of the UK's asylum system and its effect on people. In response to the terrible attacks from racist groups at an asylum accommodation hotel in Knowsley we sent a strong reaction on [social media](#) and signed a [joint letter](#) in the Independent. We also shared this powerful blog, [Heartbreak Hotels](#), sharing real life stories from clients and staff members, showing how people in hotels are vulnerable to attacks from racist groups.

As highlighted above, the situation for people in asylum accommodation and hotels continues to worsen, with reports of unacceptably long stays in "temporary" accommodation and despicable conditions. We spoke to multiple media outlets about this including [Sunday Express](#), [Sunday Mirror](#), [Manchester Evening News](#). We also released [Hostile Accommodation, a report](#) which details how people seeking asylum are experiencing hotels and contingency accommodation, with a focus on quotes and personal experiences. The report was launched in March and we sent a briefing to MPs. The report received headline coverage in [The Guardian](#) and an op-ed by our Chief Executive was published on [Politics Home](#).

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In December 2022, we made two submissions to the Joint Committee on Human Rights inquiry into the human rights of asylum seekers focussing on: safe routes; the Nationality and Borders Act; asylum support; accommodation; and access to legal aid. We were invited to give oral evidence to the Committee – at the session our Head of Campaigns spoke about the human rights impact of the low asylum support rate, and the terrible conditions at hotels. The evidence was picked up by BBC News which highlighted instances of bug and rat infestations and accounts of children ingesting rat poison.

In March 2023, the Government unleashed a new attack on refugees, human rights and democracy with the Illegal Migration Bill. The initial announcement included minimal policy and their public communications around the Bill relied on racist rhetoric. This rhetoric dominated the media coverage and took priority over multiple crises that the government was facing, including the Cost of Living crisis. If passed, the Bill will totally extinguish the right to claim asylum and result in mass detention of thousands of people, including children. We worked with Asylum Matters and the “Fight the Anti-Refugee Laws” network to present a letter to the Prime Minister, condemning the Bill and calling out the inflammatory language used by the Home Secretary – this letter was signed by over 300 organisations and was published in The Observer. We sought press coverage which ensured Experts by Experience were able to tell their stories and share why the new Bill is so awful. We also supported Cathy, Refugee Action Trustee and Expert by Experience, to be interviewed on Radio Manchester.

When the proposed new Bill was published, we knew that the government wanted to fast track its progress through Parliament and the House of Lords. We pulled together a parliamentary briefing for MPs within a matter of days ahead of the second reading, which outlined the main provisions in the Bill and our main areas of concern. We also had meetings with the Home Affairs policy advisors to Labour and Liberal Democrats to understand and influence their strategy around the Bill.

Questions remain about what the Bill will mean in terms of changes in asylum support and other practicalities. What is clear is that it will effectively abolish the UK’s commitment to protecting refugees and criminalise those who arrive here seeking safety. Fighting this Bill and creating a vision for a functioning and welcoming asylum system will form the basis of our campaigning next year.

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Good Practice & Partnerships: Our 22/23 objective was to work with refugee and migrant organisations to increase their ability to support the communities they serve and shift power to those with lived experience.

“The discussions with other similar organisations were very helpful, just having the space to talk through ideas and find out how other projects were being delivered/designed. Hearing from other organisations was helpful to think how we can improve on the way we are led by EBEs, and do this more creatively, and across the board. The course has helped to form other plans, including our anti-racism work; a big part of this is how we ensure service user voices guide service development.”

- Ina, PRAXIS, who has been supported by Good Practice & Partnerships

In 22/23, the GPP community has grown. There are now:

- 1,239 members in the Good Practice & Partnerships meet up group.
- 559 members supported through our Slack community and 557 subscribers to our Good Practice & Partnerships newsletter.
- 247 organisations directly supported by the Good Practice & Partnerships team.
- 67 organisations have participated in training, projects, and the co production network in order to engage EBEs meaningfully in service development and organisational development.
- 13 organisations so far reporting progress towards shifting power to those with lived experience after taking part in a Refugee Action programme.
- 8 cities/regions supported through partnership working to test and build ecosystem approaches to improve support for refugees and asylum seekers together.

We have worked on several projects over the past year, with a spotlight on some of these these below:

Spotlight on the Early Action project and shifting power across GPP:

Through two of our programmes – Navigating Asylum Partnership (NAP) and Explore Adapt Renew (EAR) – we aim to support early interventions and actions and support 14 service delivery organisations to do this. Additionally we embed our core approach to shifting power within the sector by ensuring within the EAR programme that 60 people with lived experience will take on formal Expert by

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Experience (EBE) roles in 40 charities to influence service design, delivery, advocacy and community development, and that in the NAP project we will recruit and train EBEs to speak out and influence the issues that they have identified as critical to change.

Through EAR we understand that organisations need to work together, and with refugees, migrants and people seeking asylum, to achieve change and improve outcomes. Through this element of our work, the core partners work as catalysts, connectors and leaders in their local areas/ regions to strengthen their local ecosystems, bringing along 42 further organisations to develop shared approaches to tackling systemic change. Through the programme, we share the solutions that are developed and tested with the wider sector so they can be replicated, adapted and scaled as needed.

The NAP works with service delivery organisations to improve people's ability to effectively navigate their asylum journey and therefore help them develop and deliver these early action services.

Together, these organisations reach over 5,000 people seeking safety each year. This network of excellent charities across the UK enables more preventative approaches and develops peer support and learning networks across the UK that don't currently exist.

One project we have worked on collaboratively is the design and co-creation of multilingual resources in 18 different languages to help explain the asylum process and the asylum support provision process. You can see [this here](#). The group is now exploring how we can provide support in asylum accommodation hotels in different regions across the UK.

Spotlight on the Greater Manchester Step Change project:

The Greater Manchester Step Change Consortium is an initiative led by Refugee Action, with organisations and Experts by Experience (EBE) across Greater Manchester (GM) to transform the city-region's fragmented and precarious service provision. Our vision is a joined-up and collaborative ecosystem of support for refugees and people seeking asylum. Over the past year, we have completed services mapping work across the whole of GM and collected dispersal figures. The development of this Consortium has led to a new hub response in Stockport with six smaller partner organisations, and services are available to asylum seekers in all areas of Greater Manchester.

The Consortium discussed their response to asylum hotels this year. This was not previously planned as an activity this year but has emerged as a growing emergency. The Consortium decided that the main activity would be to push the

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Greater Manchester Combined Authority and the Local Authorities to convene and deliver the coordination meetings for asylum hotels. At the beginning of the programme there were 9 consortium organisations plus EBE group – now there are 19 organisations collaborating to deliver better services and support in GM. Organisations report that there is better collaboration and less duplication across the board.

Spotlight on the Insight Hub:

We have been working closely with the refugee and migration sector to provide shared guidance and support around far-right activity and hate crime. Our Insight Hub survey about this issue and the findings are presented here. Shockingly, over half of organisations reported experiencing far right threat / activity in the previous six months and reported that service users are aware of this activity and negatively impacted – many are afraid, anxious and scared to leave their accommodation. In response to the attacks at Knowsley, we also shared a resource we developed in partnership with Stop Hate UK and Hope Not Hate.

The Responding to Hate Crime Toolkit aims to support organisations to effectively identify and report hate incidents, and take steps to protect and support each other from the impact of such events.

We have continued to develop the Insight Hub to increase the impact of this intelligence gathering tool that enables sector wide shared learning, agile responses and a democratisation of data usage in order to strengthen the sector, enable systemic change and generate sustainable income.

Other bulletins since July have included: Insights into Power and Racism in the sector; Insights into Afghanistan Response One Year On and Asylum Support; Insights into Cost of Living Crisis and Data & Advocacy.

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Strategic objective two: Refugees (inc. through resettlement) will be safe in the UK and will have the support they need to live in safety and rebuild their lives.

Services: Our 22/23 objective was that the people we work with will experience one or more of the following: i) meaningful access to ESOL; ii) access to resettlement routes in the UK; iii) receive meaningful employment support; iv) understand how to navigate life in the UK; v) able to participate in their local community and build diverse friendships and bonds; vi) able to live in safety and are healthy.

“It’s been about six months since I first arrived in the UK. I’m seeing the kindness of people here. This year isn’t what I would have asked for, but I’m trying to see this as an opportunity. It’s all part of my journey. I joined Refugee Action’s Expert by Experience Network and their Pathways to Work project. I’ve met and connected with people. Being a refugee, or a person seeking asylum can be an isolating experience, all we ask of the people we meet or come across is to be an open person, be kind. Thank you for supporting Refugee Action and people like me. As supporters to Refugee Action, you provide hope to people like me who have had to flee their homes and start over.” –

Yaroslava from Ukraine, who was supported by the Homes for Ukraine team.

Over the last year, over 1,700 refugees, including those from Ukraine and Afghanistan, have received support from Refugee Action, helping to integrate into their community and rebuild their lives in safety.

Spotlight on Homes for Ukraine:

With the launch of the Homes for Ukraine scheme, Refugee Action scaled up and recruited a new team to help people to safely integrate into their communities. Using our decades of expertise, we set up a wraparound care service for refugees arriving in the West Midlands via the Homes for Ukraine scheme for a 12-month period. It was an incredibly complex set-up process as it was required at scale and at a rapid pace, all whilst adapting our resettlement model completely to acknowledge the role of the host.

The most important part of our resettlement model is that we take an empowerment approach – we break down the barriers that stop people from becoming their own advocates and support them to reclaim their independence. We focus on what our clients want, what their goals are, and then develop a concrete action plan with them to help them achieve their goals. Homes for Ukraine has had additional challenges to a traditional resettlement programme. In many ways it has become an emergency/crisis service due to the risks of homelessness after 6 months of living with a host.

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By March, the team had had more than 11,000 direct contacts with Ukrainian refugees, helped almost 100 families in the complex housing move-on process, supported an additional 11 families to match with a new host after a relationship breakdown, and dealt with 20+ complex safeguarding incidences. Refugee Action Caseworkers are ensuring that clients have access to financial support, helping them to open bank accounts, access healthcare and apply for jobs or school or college places.

However, one of the Homes for Ukraine programmes we have operated has been very challenging. The issues encountered have included challenges recruiting sufficient staff in time, lack of clarity over the role of hosts and uncertainty around housing options for Ukrainians reaching the end of their hosting relationship. By March, one of the Homes for Ukraine programmes we were delivering was being reviewed by the local Council. In addition to these issues, this programme has been hard for our staff, especially where there were examples of racism towards Refugee Action caseworkers from some of the Ukrainian refugees on the programme.

Spotlight on Afghan Resettlement in Liverpool:

Refugee Action provides wraparound support in an Afghan Bridging hotel in Liverpool, with around 250 clients accessing our services during this period. This included families evacuated from Pakistan arriving to the hotel, some moving out into resettlement accommodation and other bridging hotels closing and families being moved into the Liverpool area.

The wraparound service covers every aspect of settling in the UK. In terms of housing, Refugee Action caseworkers have worked to ensure refugees understand their rights and responsibilities as tenants when they are moved out of hotel accommodation. Refugees are also supported to manage their health and access healthcare and wellbeing support. Making GP appointments continues to be a challenge for some clients due to language barriers, with caseworkers helping them overcome this by role-playing phone calls to book appointments to improve their confidence.

Refugee families struggled with the cost-of-living crisis, combined with them being moved out of bridging hotels, into resettled properties. The changes to their outgoings have required extra support around budgeting which caseworkers have provided and tailored to meet the needs of the individual families.

Clients have also been supported with their aspirations for employment, with referrals made internally to Refugee Action's Pathways to Work project, in which they receive one-to-one advice and support around their employment goals as well as access to group work sessions on employment and volunteering. Refugee Action also began an Experts by Experience Resettlement group in Liverpool, bringing together resettled

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refugees in the city who are either current clients in support or former resettled clients. The purpose of the group is to share experiences and insights of how to improve resettlement experiences for refugees, as well as providing a forum to socialise and make friends.

At year end, clients in hotels were issued notices to quit, essentially evicting them from hotels and causing distress, anxiety and uncertainty. The Find Your Own Accommodation Pathway, rolled out by Department for Levelling Up, Housing and Communities and the Home Office, meant that the onus to search for accommodation in the private rented sector was on refugees themselves. Refugees have faced challenges in accessing private accommodation, including unaffordable rents, no guarantors, no savings for deposits and landlords demanding months of rent in advance, alongside discrimination towards refugees from landlords. Refugee Action has raised concerns with the local authority, DLUHC and the Home Office, but the mental health of those living in the hotels and given minimal notice to leave has continued to deteriorate – we have seen an increase in the number of clients dealing with mental health and safeguarding concerns.

Spotlight on Pathways to Work project:

“Because of Pathways to Work, I have realised that I don’t have to only look at warehouse or retail jobs which I was once told by somebody this is the only thing refugees can achieve. Now I know I can do more than that. I always used to think as a refugee that I could only do jobs like this but now I know that I can do more and achieve more in this country and that makes me so happy.”

– client on Pathways to Work project

Refugee Action’s digital pre-employability programme has gone from strength to strength this year. We have run a series of online 8-week courses to introduce refugees to the UK job market; provide expertise on the functional English language needed; support them to plan their employment journey; set targets and complete practical tasks to achieve them. We then match participants with a mentor from industries appropriate to their individual aspirations. We also provide 1-2-1 support for people who don’t need to take part in the full course.

Using everything we learnt from our transition to working remotely during the pandemic to launch an entirely digital version of this project, we have found that this removes any geographical barriers faced in the past; grows the number of participants that can benefit; and is a cost-effective upscaling of a previous face-to-face project.

Outside the group work programme, we also offer 1-2-1 support for clients who are more employment ready but just need support with preparing their CVs or recognising their qualifications in the UK.

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This year:

- 222 people have received support to enhance their employment goals.
- 57 people were supported to complete ENIC statements of comparability and ensure their qualifications were recognised in the UK.
- 100% of clients we've worked with across both the 1-2-1 employment support service and group programme have increased confidence in their approach to the job market, as well as improved well-being and self-esteem after taking part.

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Strategic objective three: Shift power to refugees and people seeking asylum to influence both our work and decisions made by government, and increase refugee representation in our staff and board.

Shifting power culture change: Our 22/23 objective was that staff, volunteers, trustees & EBE members go through a transformative ‘learning journey’ focusing e.g. on power, race, intersectionality, allyship, accountability, history of migration and decolonisation; and identify priority longer-term changes in culture, structure and behaviour.

This objective was rooted in commitments made to staff: to shift power to refugees and people seeking asylum to influence both our work and decisions made by government and increase refugee representation in our staff and board. It is intended to enable us to undertake tangible learning, which will underpin a meaningful culture change. We recognise that this programme will require external capacity and expertise to be delivered.

Over the last year the Learning Journey was prepared for tender to identify a consultant to work with us to develop and deliver this programme of learning, to help us question and understand what shifting power and anti-racism means to us, what it might look like in practice, and how our actions can help or hinder success. This objective will form part of our upcoming strategy and will be progressed in 23/24.

EBE Network: Our 22/23 objective was to build confidence across the whole network to feel they can challenge RA colleagues and have increased influence over RA activities.

Central to Refugee Action is working with people with lived experience of the asylum system to ensure they have equal access to the power that exists in Refugee Action and the wider sector. Over the past year, we have focused on examining what this means in practice. We have reassessed how we speak about this work and continued to recognise the power dynamics that are in play. We now refer to ‘removing barriers to power’ rather than ‘shifting power’. We have also provided mental well-being support for 80 members of our Expert by Experience groups. We know this is crucial as they face the devastating toll that the UK’s asylum system has on people’s mental health, and the impact of sharing their – often very traumatic – stories.

Throughout the process of renewing our organisational strategy, Experts by Experience were the first group of people to be consulted about their hopes, dreams and needs and the role that Refugee Action can play. It was important to know that we have created a culture in which EBEs feel they can challenge

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colleagues and influence our work, so we carried out a survey with them. Encouragingly, 80% of EBEs said they had improved confidence in sharing their opinions regarding service improvement, and 77% said they feel safer speaking about their experiences after joining the network.

Whilst we have for some time been progressive in our work to remove barriers to power for people with lived experience, the past year has really seen this work progress, especially in the development of the latest organisational strategy. We worked with Brap, an external organisation, to consult with EBEs on a variety of topics.

“The Expert by Experience Steering Group has been empowered to provide constructive advice to the Senior Leadership Team (SLT) and the Chief Executive on various aspects of Refugee Action’s services. A series of meetings with Refugee Action’s SLT and Board were held about Refugee Action’s work, and the group was supported to be active in developing the annual plans for Refugee Action and the new multi-year strategy.”

– Steering Group Member

EBE voices are central to our new strategy, culminating in a vision where every refugee can thrive as part of a welcoming, anti-racist society. When we asked people with lived experience what this transformative future would feel like through an “I will feel...” exercise, the answers from this session were: “I will feel recognised for all that I am; I will feel welcome; I will feel safe; I will feel my humanity is recognised; I will feel like a human being; I will feel hopeful; I will feel I have agency, not powerlessness; I will feel a valued member of society; I will feel believed; I will feel I can secure justice; and my children will feel all of the above.”

Career pathways: Our 22/23 objective was to significantly increase the % of staff at all levels who have refugee lived experience, using ring-fencing as an important tool to do this.

To help increase the representation of staff with lived experience at Refugee Action at the ambitious rate we set out, since July 2022 we developed and implemented our new Tacking Employment Disadvantage Policy. This policy, developed with extensive legal advice, creates the framework for Refugee Action in certain circumstances to ring-fence some job roles for people with lived experience. In 22/23 the percentage of staff with lived experience has increased from 25% to 32.5% – a 30% increase.

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Anti-racism: Our 22/23 objective was to create spaces for continuous reflection on how we become a fully anti-racist charity.

While a measurement framework will be developed once the delayed anti-racism learning journey has started, the focus over the last year has been on supporting the Anti-Racism Support Network (ARSN).

The support towards ARSN has seen the positive and empowering transformation of the platform into a safe space for Refugee Action staff from racialised and/or ethnic minorities.

ARSN is a fundamental space for the organisation. A space that needs to be nurtured and provided with ongoing support. The activities undertaken during this period have shown immediate and impactful changes, this includes:

- The evolution of the group from a 'working group' to a 'support network'. This means that the group is now a peer led supported space rather than a consultative one on race/racism related matters.
- Following the group review, the level of interest, engagement and attendance has increased substantially. The engagement includes monthly meetings (attendance average 15 staff), an active Teams channel and regular meetings between reps and the senior leadership team.
- The network played a key role in supporting staff on the Homes for Ukraine programme who had experienced racism, and in raising this within the organisation.
- Despite the challenges related to being ARSN reps, over the year reps have played an instrumental role both in the development of ARSN as a platform as well as supporting the space and staff on the Homes for Ukraine. Harbi Jama, Melissa John-Charles and Fissaha Kaleab were the initial reps. Currently Fissaha Kaleab and Niusha Bonakdarian are the ARSN reps.

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Strategic objective four: Ensure strong organisational health, with commitment to staff, volunteer and EBE network well-being with effective support systems and working environments.

Fundraising and finance: Our 22-23 objective was to achieve agreed financial targets across all income streams within designated expenditure and stay on track to deliver planned growth over three years.

As demonstrated in the financial section, this objective was achieved. We raised a total of £11,487,000 against a budget of £10,348,000, whilst spending £1,523,000 on fundraising costs against a budget of £1,655,000. Each area of fundraising over-performed, apart from Community & Events Fundraising, which has been particularly affected by the cost-of-living crisis. This success demonstrates we are on track to deliver our planned growth, although there are still significant external risks such as the cost-of-living crisis and continual fluctuating resettlement contract income. Refugee Action is committed to sustained growth in fundraising to enable our ambitious aims, and so will be investing in fundraising in the next strategic period to support this growth.

Staff well-being: Our 22-23 objective was to ensure high levels of well-being across staff, volunteers and EBE members (identified as a key concern by staff, volunteers and EBE members).

In terms of staff wellbeing, in a recent staff/volunteer survey 83% felt we demonstrate that we care about their well-being (when data further segmented by people with lived experience, results show no evidence of difference in response). Whilst this is positive, the target was 85%, so we have since instigated extra annual leave, duvet days, organisational closure days, and are currently looking into other actions we can take. Also for staff well-being, we brought in the additional Cost of Living payment, tapered towards lower band staff, with a 2-year settlement put in place.

As you will have read in the reports over the last few years, staff burnout has been and continues to be a real concern for the charity and the wider sector. Whilst we can't control the external environment causing this, we are doing all we can to ensure Refugee Action staff feel cared for and get the time they need to look after themselves and one another.

IT: Our 22-23 objectives were to ensure our IT systems and support meet the needs of all users & Office environment: to ensure our offices have welcoming and quality working environments that staff, volunteers and EBE network members enjoy coming to.

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Refugee Action initiated a review of all aspects of IT, from strategy, infrastructure and support, through to training, licensing, and security to identify priority areas for improvement over the next year or so, with the aim of implementing a scheduled programme of change, taking into account the needs and in particular, the voice and feedback from staff and partners to help guide the future of IT at Refugee Action. 84% (101/120) of staff and volunteers reported that they had the IT and office equipment needed to carry out their roles.

Strategy: Our 22-23 objectives were, in light of new anti-refugee laws and our aims around shifting power culture change, develop new longer term strategic direction & plan.

Refugee Action's strategy for 2023-2030 was finalised in June 2023, after a period of consultation and development.

For the last seven years, Refugee Action has been calling for a fair asylum system for people seeking safety, but this is no longer enough. Racism has shaped the asylum and immigration system in the UK and the dehumanising narratives used to justify it. It is this system, and the society it functions in, that has created the hostile environment people seeking protection in our country face. To end this, we need to see systemic change. Our new strategy sets out to do this, through collaboration and collective action, to bring about political and societal shifts.

Our vision is that every refugee can thrive as part of a welcoming, anti-racist society. Our goal for 2030 is to end the hostile environment for refugees.

This new strategy has been consciously designed to help us navigate the present challenging context. It is flexible and adaptable, there to inform and direct our decision-making in a fast-moving environment to take us towards our 2030 goal.

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LOOKING AHEAD – PLANS FOR 2023/24

In our latest 2030 strategy, we have set out the following goals:

- **Removing barriers to power** for refugees so that they are at the heart of the national conversation on refugee rights and protection.
- **Building a positive movement** for change to shift political and societal attitudes towards refugees and people seeking asylum.
- **Fighting for the rights of people seeking safety** so that they can live with dignity, feel recognised for all that they are, and ultimately thrive.
- Playing our part in building a **resilient, innovative, power-aware sector** that collaboratively works to remove barriers to power for refugees, shift political and societal attitudes and fight for the rights of people seeking safety.
- Growing our resources so we can **reach and empower** more refugees.
- Modelling a **power-aware, anti-racist working culture** where we put the well-being of people first and they are empowered to learn, grow and lead.

We have developed objectives for each of our goals, which we'll work to achieve over the next two years. From 2023 to 2025, we will:

1. Remove barriers to power for refugees through co-producing our strategies, campaigns and services with them, increasing their opportunities for influence and learning, and increasing lived experience employment and support within the organisation, so that their voice defines in every way the change we want to see.

We will:

- a. Ensure 50 people with lived experience can use their voice to influence issues that matter to them.
- b. Establish an organisational working group to create a co-production plan by 2025. The framework will inform our co-production approach until 2030.
- c. Increase the number of staff we have with lived experience of the asylum system at all levels and support staff to develop their skills.

2. Campaign alongside people with lived experience, grassroots groups and allies to increase public support for refugees and influence decision makers to commit to a workable, fair and anti-racist asylum system.

We will:

- a. Seek out 10 new partnerships within the social justice movement, working closely with environmental, mental health, housing, labour rights and anti-racism organisations to build our base of support.
- b. Host events to engage Labour, Scottish National Party and Liberal Democrat

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candidates and MPs before and after the General Election to influence the narrative and future policies on asylum and immigration.

- c. Publish co-produced reports on anti-racism and the systemic issues eroding refugee rights to shift the political and national conversation from restrictionist policies to fair, proactive, holistic and workable policies.

3. Disrupt how the hostile asylum and immigration system strips people seeking safety of their rights so that they can live in dignity and thrive in our country.

We will:

- a. Support 3,000 people living within the asylum system to defend their rights and help them thrive.
- b. Support 2,000 resettled refugees to defend their rights and help them thrive.

4. Work with our partners to build our sector's expertise and ability to combat the hostile environment through sharing research and learnings, convening and holding space so we can collaboratively tackle our shared challenges and supporting a shared journey towards removing barriers to power for refugees and supporting our sector be anti-racist.

We will:

- a. Collaborate with 250 sector and partner organisations to respond collectively to key sector priorities and challenges across 3 thematic areas, such as housing, rights, and lived experience employment and support, taking a data-led approach and seeking out ways to innovate where we can to test and model the future refugee support system we will need.
- b. Conduct regular surveys to understand how refugees, people seeking asylum and migrants are feeling and experiencing so that we can measure our progress towards our goals and any insights or trends can inform our planning.

5. Invest our resources responsibly to achieve sustainable financial growth so that we can reach and empower even more people seeking safety.

We will:

- a. Keep our monthly income and expenditure in line with our budget.
- b. Roll out a new integrated income generation strategy and invest in fundraising so we can achieve financial sustainability by the end of the financial year in 2025.

6. Develop a work culture which is centred on well-being and encourages data-driven learning, empowering staff to hold boundaries, to practice self-care, and to hold each other and selves to account on upholding our anti-racist values so that we as an organisation can ultimately achieve our mission.

We will:

- a. Introduce a well-being support model to help staff cope in the current hostile

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

external context.

- b. Continue our anti-racism learning journey and make sure our learnings are shared and acted on across the organisation.
- c. Review our approach to data as an organisation and take forward the recommendations.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Thank you to our supporters and partners

We achieve nothing alone. Everything we do at Refugee Action, and the difference we make, is the result of the support we receive and those with whom we collaborate.

Our funders and donors

Many thanks to the trusts, foundations, companies and individuals who have made significant grants this year to support our work including those who wish to remain anonymous:

AB Charitable Trust
Alnylam Pharmaceuticals
Barrow Cadbury Trust
City of Bradford Metropolitan District Council
Clifford Chance
Comic Relief
Diane Plamping and David Griffith
Dr. Martens Foundation
Esmée Fairbairn Foundation
Gowling WLG
Greater London Authority
Harriet Truscott
James Cochrane
John Ellerman Foundation
Joseph Rowntree Charitable Trust
Jusaca Charitable Trust
Justice Collaborations
Lloyds Bank Foundation for England & Wales
Migration Foundation of Metropolitan Thames Valley (MTVH)
NHS West Yorkshire Integrated Care Board
Nicholas and Andrea Kukrika
P2G LLP
Paul Hamlyn Foundation
Sigrid Rausing Trust
The Aurum Charitable Trust
The Bell Foundation
The Co-op Foundation
The Furley Family on behalf of Rita Furley

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

The Jongen Charitable Trust
The Laughs for Life Committee
The Legal Education Foundation
The National Lottery Community Fund
The Segelman Trust
The Utley Foundation
Trust for London
Unbound Philanthropy
Yorkshire Building Society Charitable Foundation

Services, Campaigns and Good Practice and Partnerships partners

Thank you also to every organisation with whom we have partnered and collaborated with on our Services, Campaigns and Good Practice & Partnerships work:

2 Way Tenancy
Aberlour Childcare Trust - Scottish Guardianship Service
ACH
Action for Community Development (Community Legal Centre)
Action Foundation
Afghan Association Paiwand
Afghan Cultural and Islamic Centre
Afghan Voice CIC
African Rainbow Family
AFRIL
Amnesty International UK
Ansel Education
Anti-Slavery International
ASAP
ASHA
Ashton Churches Asylum Project
ASIRT
Asylum Justice
Asylum Link Merseyside
Asylum Matters
Asylum Reform Initiative
Asylum Welcome

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Avid Detention
Ayendah Sazan Community
Bail for Immigration Detainees (BID)
Baobab Women's Project
Barking and Dagenham Citizens Advice Bureau
Barnardo's NI
Basingstoke Citizens Advice
BEACON
Bloody Good Period
Boaz Trust
Bradford Rape Crisis & Sexual Abuse Survivors Service
BRASP
BRASS (Befriending Refugees And Asylum Seekers Bolton)
Bristol Hospitality Network
Bristol Law Centre
Bristol Refugee Rights
British Red Cross
Brushstrokes
Cambridge Ethnic Community Forum
CARAS
Cardinal Hulme
Care 4 Calais
Caritas
Central Scotland Regional Equality Council
CHAWREC
Chinese Legal Centre
Citizens Advice Ashford
Citizens Advice Christchurch, Bournemouth and Poole
Citizens Advice Cornwall
Citizens Advice Eastleigh
Citizens Advice Gosport
Citizens Advice Harrow
Citizens Advice Liverpool
Citizens Advice Newcastle
Citizens Advice Portsmouth
Citizens Advice Rotherham
Citizens Advice Sheffield

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Citizens Advice Southampton
Citizens Rights Project
City of Sanctuary Manchester
Civic Care International CIC
Claremont Housing
CLEAR (City Life Education And Action For Refugees)
Communities and Sanctuary Seekers Together (CAST)
Community infoSource / ASH Project
Connections St Martins
Cotton Tree Trust
Coventry Refugee and Migrant Centre
Cranhill Development Trust
CRISIS
Croydon Refugee Day Centre
Culture Bridge
Cylch Conwy District Citizens Advice Bureau
Da'aro Youth Project
DASH
Deighton Pierce Glynn
Derby Bosnia & Herzegovina Centre
Derby Refugee Forum
Detention Action
Devon and Cornwall Refugee Support
Doctors of the World
Doncaster Conversation Club
Duncan Lewis
East European Resource Centre
Elshub Educational Learning Support Hub
Entraide Mutual Aid
Europaia
Exeter CAB
Families Kinnected Ltd
Fatima House
FLEX
Folkstone Nepalese Community
Freedom from Torture
Galeforce Productions

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Generation Rent
Girlington Advice and Training Centre
Glass Door Homeless Charity
Global Link
GMIAU
Govan Community Project
Grampian Regional Equality Council
Greater Manchester Immigration Aid Unit (GMIAU)
Groundwork London
Guildford HongKongers
GYROS (Great Yarmouth Refugee Outreach and Support)
Hackney Migrant Centre
Harbour Project
Haringey Migrant Support Centre
HARV Outreach
HASVO
Helen Bamber Foundation
Hibiscus Initiatives
Home4U Cardiff
Homes4U
Hope at Home
Hope Not Hate
HOPE Projects
Host Nottingham
Housing Justice
Human Rights Watch
Humber Community Advice Services (H-CAS)
Humraaz Support Services
ICIBI
ILPA
IMiX
Institute for Public Policy Research
International Community Organisation of Sunderland (ICOS)
JCWI
Jesuit Refugee Services
Joining Communities together
Just Fair

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Justice & Care
Justice First
Kanlungan Filipino Consortium
Karmabank CIC
Kent Refugee Action Network (KRAN)
Kings Arms Project
Kiran Support Services
Kirklees Law Centre (KCALC Kirklees Citizens Advice & Law Centre)
Latin American Disabled People's Project
Latin American Women's Aid (LAWA)
Latin American Women's Rights Service
Leicester Afghan Community
Leigh Day
Lewisham Refugee and Migrant Network
Liberty
Liverpool Law Clinic
make a difference
Manchester City of Sanctuary
Manchester Refugee Support Network (MRSN)
Manuel Bravo Project
Medaille Trust
Médecins Sans Frontières
Medical Justice
Merseyside Law Centre
Micro Rainbow
Migrant Advocacy Service
Migrant Centre NI
Migrant Help
Migrant Rights Network
Migrants at Work
Migrants Organise
Mind
NACCOM
Nechells POD
NEON
New Citizens Gateway
New Routes Integration

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

New Way
Newham Somali Association
NIESR
NOAH Enterprise
North East Law Centre (NELC / AKA Newcastle LC)
North of England Refugee Service
Northamptonshire Rights and Equality Council
Notre Dame Refugee Centre
Nottingham and Nottinghamshire Refugee Forum
Nottingham Arimathea Trust
Nottingham Law Centre
Oasis
One Strong Voice
Open Door North East
PAFRAS
PASA (Peterborough Afghan Shia Association)
Penrith Eden Refugee Network
Plymouth Hope
Polish Migrants Organise for Change (POMOC)
Portsmouth City of Sanctuary
Praxis Community Projects
Project 17
Public Law Project
Rainbow Haven
Rainbow Migration
RAMFEL (Refugee and Migrant Forum of Essex and London)
RAMP
Rape Crisis
RAS Voice
Reach Beyond / Millside Centre
Redress
Refugee & Migrant Centre
Refugee Action Colchester
Refugee Action Kingston
Refugee Council
Refugee Legal Support
Refugee Support Devon

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Refugee Support Group (formerly Refugee Support Group Reading)
Refugee Welcome Homes
Refugee Women Connect
Refugee Women's Connect
Refugees and Mentors
Release
Restore
Reunite Families UK
Revive
Right to Remain
Roma Support Group
Room to Heal
Royal Courts of Justice Advice
Rural Refugee Network
Rushmoor Citizens Advice Bureau
Safe Passage
Safer Renting
Sahir House
Salisbury WORLD
Samphire
Sandwell Consortium
Scottish Refugee Council
Sector 3
Settled (the3million)
Sheffield City of Sanctuary
Sheffield Hallam University RFR Law Clinic
Shelter
Shpresa
Skelmersdale Ecumenical Centre
Slough Refugee Support
SOLACE Leeds
Solace Women's Aid
South London Refugee Association
South Yorkshire Refugee Law and Justice
Southall Black Sisters
Southampton City of Sanctuary
Southwark Day Centre for Asylum Seekers (SDCAS)

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Spectrum Rainbow Community
Spring Housing
St Augustine's Centre
St Paul's Advice
St Vincent Support Centre (Bradford)
St Vincent Support Centre (Leeds)
Staffordshire North and Stoke on Trent Citizens Advice Bureau (Stoke CAB)
Stockport Loaves and Fishes
Stockport Race Equality Partnership
Suffolk Law Centre
Sufra NW London
Sunderland Bangladesh International Centre
Support for Wigan Arrivals Project (SWAP)
Survivors Alliance
Swansea Asylum Seekers Support
SWVG Southampton and Winchester Visitors Group
Tadley Citizens Advice
The Children's Society
The Clement James Centre
The Community Policy Forum
The Destitution Project
The Gap Wales
The Greens Migration Policy Group
The Passage
The Refugee Council
The Unity Project
Time to Be Out
Together Now
Together with Migrant Children
Together with Refugees
UNHCR
University of Bedfordshire Refugee Legal Assistance Project
University of London Refugee Law Clinic
University of Plymouth Law Clinic
University of Sheffield - Sociology Dept
Vauxhall Law Centre
Voices in Exile

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Volunteering Matters
Walking in North Tyneside
Welcome Churches
Welcome Group Halesowen
Welsh Refugee Council
West Scotland Race Equality Council
Winchester City of Sanctuary
Women for Refugee Women
Women with Hope
Work Rights Centre
Yaran North West
York City of Sanctuary
Young Roots
Youth Legal

Statement of trustees' responsibilities

The trustees (who are the directors of Refugee Action for the purposes of company law) are responsible for preparing the Annual 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 trustees to prepare financial statements for each financial 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 of the charitable company for the year. 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 Charities SORP;
- Make judgements and 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 operation.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees are responsible for keeping adequate accounting records that 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 detection and prevention of fraud and other irregularities.

Statement of disclosure of information to auditors

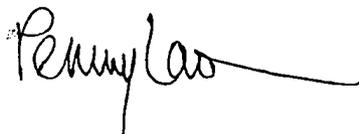
There is no relevant audit information of which the charitable company's auditor is unaware.

- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information, and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Haysmacintyre LLP were appointed as auditors during the year. Haysmacintyre LLP has indicated its willingness to continue in the office.

This report was approved by the Board of Trustees on 21 November 2023 and signed on their behalf by:



Penny Lawrence

Chair of the Board of Trustees

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REFUGEE
ACTION FOR THE YEAR ENDED 31 MARCH 2023**

Opinion

We have audited the financial statements of Refugee Action for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 Financial Reporting Standard 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 2023 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, the Chair's statement and the Chief Executive's statement. 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' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have 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' Annual Report (which incorporates the strategic report and the directors' 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 by the charitable company; or
- the charitable company 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 49, the trustees (who are also the directors of the charitable company 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:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations, and we considered 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 Companies Act 2006 and the Charities Act 2011, and consider other factors such as income tax, payroll tax and sales tax.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inappropriate journals and judgements with respect to income recognition. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- ~~Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;~~
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates, including a review of the Charity's income recognition policy and application.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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.



Vikram Sandhu (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP,
Statutory Auditor

10 Queen Street Place

London
EC4R 1AG

08 December 2023

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**5. STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Restricted funds £'000	Unrestricted funds £'000	Total 2023 £'000
INCOME FROM:				
Donations	2	489	2,322	2,811
Investment and other income		-	22	22
<i>Charitable activities</i>	3	8,652	-	8,652
TOTAL (Total Income)		9,141	2,344	11,485
EXPENDITURE ON:				
<i>Raising funds:</i>		-	1,523	1,523
<i>Charitable activities:</i>				
Asylum advice and community development services		7,628	451	8,079
Regrants to other institutions				0
Campaigns		291	250	541
TOTAL (Total expenditure)	5	7,919	2,224	10,143
NET INCOME/(EXPENDITURE)		1,222	120	1,342
Transfers between funds				-
NET MOVEMENT IN FUNDS FOR YEAR		1,222	120	1,342
TOTAL FUNDS AT START OF YEAR		1,792	3,132	4,924
TOTAL FUNDS AT END OF YEAR		3,014	3,252	6,266

NOTES

Details of movements in restricted funds are given in Note 12.

The notes on pages 59 to 83 form part of these financial statements.

All income and expenditure derive from continuing activities.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Restricted funds £'000	Unrestricted funds £'000	Total 2022 £'000
INCOME FROM:				
Donations	2	177	2,744	2,921
Investment and other income		-	1	1
<i>Charitable activities</i>	3	4,867	-	4,867
		<hr/>	<hr/>	<hr/>
TOTAL (Total Income)		5,044	2,745	7,789
EXPENDITURE ON:				
<i>Raising funds:</i>		-	1,073	1,073
<i>Charitable activities:</i>				
Asylum advice and community development services		4,370	678	5,048
Grants to other institutions				-
Campaigns		279	240	519
		<hr/>	<hr/>	<hr/>
TOTAL (Total expenditure)	5	4,649	1,991	6,640
NET INCOME/(EXPENDITURE)		395	754	1,149
Transfers between funds		-	-	-
		<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS FOR YEAR		395	754	1,149
TOTAL FUNDS AT START OF YEAR		1,397	2,378	3,775
		<hr/>	<hr/>	<hr/>
TOTAL FUNDS AT END OF YEAR		1,792	3,132	4,924

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**BALANCE SHEET
AS AT 31 MARCH 2023**

Registered company number: 01593454

	Note	2023 £'000	2023 £'000	2022 £'000	2022 £'000
FIXED ASSETS					
Tangible fixed assets	8		-		-
CURRENT ASSETS					
Debtors	9	2,232		1,560	
Cash at bank and in hand		5,136		4,242	
		<u>7,368</u>		<u>5,802</u>	
CREDITORS: amounts falling due within one year	10	(1,102)		(878)	
		<u></u>		<u></u>	
NET CURRENT ASSETS			6,266		4,924
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS: amounts falling more than one year					
NET ASSETS	12		<u>6,266</u>		<u>4,924</u>
CHARITY FUNDS					
Restricted funds	12		3,014		1,792
Unrestricted funds:					
General Fund	12		1,901		2,476
Designated funds	12		1,351		656
			<u>6,266</u>		<u>4,924</u>

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

The financial statements were approved, and authorised for issue, by the Trustees on 21 November 2023 and signed on their behalf by:

Penny Lawrence

A handwritten signature in black ink, appearing to read 'Penny Lawrence', with a long horizontal flourish extending to the right.

Chair of the Board of Trustees

The notes on pages 59 to 80 form part of these financial statements.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£'000	£'000
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	872	1,299
Cash flows from investing activities		
(See reconciliation below):		
Dividends, interest and rents from investments	22	1
Purchase of property, plant and equipment	-	
Net cash provided by (used in) investing activities	22	1
Change in cash and cash equivalents in reporting period	894	1,300
Cash and cash equivalents at the beginning of the reporting period	4,242	2,942
Cash and cash equivalents at the end of the reporting period	5,136	4,242
Reconciliation of net movement in funds to net cash flow from operating activities		
	2023	2022
	£'000	£'000
Net movement in funds for the reporting period (as per the statement of financial activities)	1,342	1,149
Adjustment for:		
Depreciation charges	-	15
Dividends, interest and rents from investments	(22)	(1)
(Increase)/decrease in debtors	(672)	(55)
Increase/(decrease) in creditors	224	191
Net cash provided by (used in) operating activities	872	1,299

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation under FRS 102 SORP 2019

The Financial Statements of the Charity, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the 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) (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £1,000.

1.2 Going concern

The trustees assess whether the use of the going concern assumption is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of the foreseeable future, which the trustees consider to be a period of at least one year from the date of authorisation for issue of the financial statements, and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Company status

Refugee Action is a company limited by guarantee in the United Kingdom. The members of the company are the trustees named on page 3. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The address of the registered office is given in the charity information on page 3 of these financial statements.

The nature of the Charity's operations and principal activities are to provide aid to refugees and asylum seekers, to promote the development of refugee communities, to improve access to employment and enhance opportunities for refugees and asylum seekers, and to raise awareness of refugee issues, influence policy and campaign for refugee rights.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

REFUGEE ACTION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.5 Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and that receipt of the funds is probable. The following specific policies are applied to particular categories of income.

- Donations and legacies are included in full in the Statement of Financial Activities when probable. Grants, where entitlement is not conditional on the delivery of specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- The value of services provided by general volunteers has not been included in the accounts.
- Income from contracts and grants, where related to performance and specific deliverables, are recognised as the Charity earns the right to consideration by its performance.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

The Charity receives government grants in respect of Refugee Resettlement projects. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred until entitlement is met.

1.6 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. In particular office costs and support costs (which include governance costs) have been allocated on the basis of the number of staff working in offices on different functions.

Fundraising costs are those incurred in seeking donations and legacies. Campaigns costs are those costs incurred to secure practical changes by government that benefit asylum seekers and refugees, and to broaden and deepen public and political support for refugees. Support costs are those costs incurred in support of expenditure on the objects of the Charity and include the functions of Chief Executive's office, Finance, Human Resources and Information Technology teams. Governance costs included as part of support costs are those associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Irrecoverable VAT is charged as an expense against the activities for which expenditure arose.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, in a straight line over their expected useful lives as follows:

Furniture, fittings and equipment	- 5 years
Computer equipment	- 4 years
Leasehold improvements	- Over the period of the lease

All fixed assets costing more than £1,000 are capitalised.

1.8 Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is a present obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

1.12 Employee benefits

When employees have rendered service to the Charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. Termination benefits, including redundancy costs, are recognised when the company has an obligation to pay the benefits and they can be

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

measured reliably

1.13 Pensions

Refugee Action has a group personal pension plan with Royal London (see note 14). The Royal London plan is a defined contribution scheme and contributions are recognised in the period in which they relate.

The pension charge for the year comprises the amount payable by the Charity to Royal London scheme and to employees' individual pension schemes where they are not part of the Royal London schemes in the year.

1.14 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. This is detailed in Note 15.

1.15 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a Charitable Company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.16 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

1.17 Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. DONATIONS

	Year ending 31st March 2023		
	Restricted Funds £'000	Unrestricted Funds £'000	Total 2023 £'000
Donations from the public	<u>489</u>	<u>2,322</u>	<u>2,811</u>
	<u>489</u>	<u>2,322</u>	<u>2,811</u>

The restricted income was received from Segelman Trust (£40k) and the balance from others.

	Year ending 31st March 2022		
	Restricted Funds £'000	Unrestricted Funds £'000	Total 2022 £'000
Donations from the public	<u>177</u>	<u>2,744</u>	<u>2,921</u>
	<u>177</u>	<u>2,744</u>	<u>2,921</u>

The restricted income was received from Segelman Trust (£50k) and the balance from others.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**3. INCOME FROM CHARITABLE
ACTIVITIES**

	Total 2023 £'000	<i>Total 2022 £'000</i>
Home Office grants and contracts:		
Gateway Settlement services	0	37
Working English Project	0	0
Grants from other public authorities:		
Liverpool City Council	742	180
HMRC - Job Retention Scheme	0	61
The National Lottery Community Fund:		
Preventing Homelessness - Manchester	821	752
Liverpool Asylum Seeker Destitution	28	24
Transitions project - Bradford		
Early Action Project	758	449
Asylum Crisis West Midlands	138	130
Digital Design Project	151	138
Asylum Covid Response	0	0
GPP Covid Response	0	57
City of Bradford Metropolitan District Council	53	53
NHS Bradford Districts CCG	91	91
Bradford CVS Alliance	40	0
Birmingham County Council	2,867	1,185
Staffordshire City Council	548	437
Worcestershire City Council	0	0
Manchester City Council	0	9
Herfordshire Council	436	0
Solihull Council	636	0
The Legal Education Foundation	75	53
Comic Relief	245	346
Sigrid Rausing Trust	65	65
Unbound Philanthropy	50	85
Esmée Fairbairn Foundation	36	90
The Barrow Cadbury Trust	26	27
John Ellerman Foundation	50	50
Paul Hamlyn Foundation	59	95
City Bridge Trust, the funding arm of The City of London Corporation's charity, Bridge House Estates (1035628)	0	30
Trust for London	25	50
The Joseph Rowntree Charitable Trust	42	50
AB Charitable Trust	50	55

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

The Utley Foundation	25	25
Islamic Relief UK	0	1
The Blue Thread	101	0
Lloyds Bank Foundation for England & Wales	0	32
Airbnb.org	0	111
Migration Foundation of Metropolitan Thames Valley	8	8
The Olwyn Foundation	0	10
The Bell Foundation	25	47
Yorkshire Building Society Foundation	0	30
Big Integration Partnership Ltd	75	4
The Pilkington Family Trust	6	0
Aziz foundation	35	0
Greater London Authority	178	0
Justice Together	167	0
Sundry donations	0	0
	<u>8,653</u>	<u>4,868</u>

All of the above income was restricted.

The Charity received grants from local authorities for the Syrian & Afghan Resettlement Scheme, Homes for Ukraine programme, Family & Children's service and Advice & Health project. There were no unfulfilled conditions for any of these projects.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**4. NET INCOME /
EXPENDITURE**

	2023 £'000	2022 £'000
Depreciation of tangible fixed assets	-	15
Auditors remuneration - audit (excluding VAT)	19	19
Other fees payable to auditors (excluding VAT)		

5. ANALYSIS OF EXPENDITURE

	Year ending 31st March 2023				Total £'000
	Staff costs £'000	Office costs £'000	Other direct costs £'000	Allocated Support costs £'000	
Costs of generating funds					
Fundraising & publicity	833	73	400	217	1,523
Charitable expenditure					
Asylum advice & community development services	3,850	196	3,001	1,032	8,079
Regrants to other institutions				-	-
Campaigns	361	25	64	91	541
Costs of activities in furtherance of Charity's objects					
Support costs	907	81	352	(1,340)	-
Total expenditure	5,951	375	3,817	-	10,143

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Year ending 31st March 2022

	Staff costs £'000	Office costs £'000	Other direct costs £'000	Allocated Support costs £'000	Total £'000
Costs of generating funds					
Fundraising & publicity	550	58	328	137	1,073
Charitable expenditure					
AVR Choices	-	-	-	-	-
Asylum advice & community development services	2,258	165	1,813	812	5,048
Regrants to other institutions	-	-	-	-	-
Campaigns	364	29	51	76	520
Costs of activities in furtherance of Charity's objects	2,622	194	1,864	888	5,568
Support costs	584	65	376	(1,025)	-
Total expenditure	3,756	317	2,568	-	6,641

Of the total £10.1m (2022: £6.6m) expenditure £7.9m (2022: £4.6m) was restricted with the balance of £2.2m (2022: £2.0m) being unrestricted. During the financial year no regrants to other institutions were made (2022: £0).

Details of Staff costs and Support costs are given respectively in Notes 6 and 7.

Direct Office costs and Direct Support costs have been allocated between activities based on head count of staff employed on those activities.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**6. STAFF COSTS AND
NUMBERS**

Staff costs were as follows:

	2023	2022
	£'000	£'000
Salaries	4,425	3,078
Social security costs	477	310
Pension costs	424	293
Redundancy payments	-	1
Agency staff	625	74
	5,951	3,756

The were not any redundancy payments in the year (2022: 1). The total expenditure of £0 (2022: £1k) was charged to restricted funds.

The average monthly numbers of employees during the year was as follows:

	2023	2022
	No.	No.
Fundraising and publicity	19	11
Asylum advice and community development services	105	63
Campaigns	8	8
Support costs	10	11
	142	93

Trustees and Key Management Personnel remuneration and expenses:

The total amount of employee benefits received by key management personnel, as defined within the Trustees' Report, is £525,765 (2022: £364,334). The Chief Executive's benefits excluding employer's pension were £63,346 (2022: £65,024). The Head of Finance's benefits excluding employer's pension were also £60,062 (2022: £58,327). All other employees earned less than £60,000.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7 Trustees (2022 – 4) received reimbursements for travel and subsistence expenses amounting to £3,562 (2022 - £497).

The Charity contributes 8 percent of basic salaries plus £600 per annum to an independently operated, voluntary, non-contributory, money purchase scheme open to those of its permanent employees who wish to participate. The Charity pays contributions for those employees who opt to participate in the scheme but has no liability to provide pensions to former employees. Until July 2017 staff had an option to opt for the contribution to be made to their own personal pension schemes instead of the Charity's scheme. At the year-end there were outstanding overpayments amounting to £379 (2022: £178 underpayments), which are included in Debtors.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. SUPPORT COSTS

	2023	2022
	£'000	£'000
Finance	211	185
Human Resources	214	223
Information Technology	509	362
Chief Executive's office	362	214
Governance costs	44	41
Other support costs		
	<u>1,340</u>	<u>1,025</u>

Governance costs

	2023	2022
	£'000	£'000
Staff costs (see below)	16	16
Overhead allocation	1	1
Audit and accountancy fees	23	23
Trustee expenses	4	1
	<u>44</u>	<u>41</u>

Support costs are allocated between activities based on head count as explained in Note 5.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. TANGIBLE FIXED ASSETS - Furniture, fittings and equipment

	Furniture, fittings and equipment £'000	Leasehold improve- ments £'000	Total 2023 £'000	<i>Total 2022 £'000</i>
Cost				
At start of the year	60	-	60	108
Additions	-		-	-
Disposals	(32)		(32)	(48)
At end of the year	<u>28</u>	<u>-</u>	<u>28</u>	<u>60</u>
Depreciation				
At start of the year	60		60	94
Charged for the year			-	15
Eliminated on disposal	(32)		(32)	(49)
Loss on disposal			-	-
At end of the year	<u>28</u>	<u>-</u>	<u>28</u>	<u>60</u>
Net book value at start of the year	<u>-</u>	<u>-</u>		<u>15</u>
Net book value at end of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. DEBTORS - Amounts falling due within one year

	2023	2,022
	£'000	£'000
Grants receivable	1,782	1,271
Prepayments	138	34
Other debtors	312	255
	<u>2,232</u>	<u>1,560</u>

10. CREDITORS - Amounts falling due within one year

	2023	2,022
	£'000	£'000
Trade creditors	699	391
Taxes and social security	323	366
Grant income repayable	-	-
Accruals	55	56
Deferred income	25	65
	<u>1,102</u>	<u>878</u>

Deferred income reconciliation note:	2023	2,022
	£'000	£'000
Opening deferred income	65	60
Deferred income released during the year	(65)	(60)
Income deferred	25	65
Closing deferred income	25	65

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. COMMITMENTS

At 31 March 2023 the Charity had future minimum lease payments under non-cancellable operating leases on its premises as follows:

	2023	2022
	£'000	£'000
Expiry date:		
Within 1 year	172	148
Within 2 to 5 years	<u>154</u>	<u>277</u>
	<u>326</u>	<u>425</u>

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. STATEMENT OF FUNDS

	Brought Forward £'000	Income £'000	Expenditure £'000	Transfers In/(out) £'000	Carried Forward £'000
DESIGNATED FUNDS					
Fixed assets	-	-	-	-	-
Front-line services, Donor acquisition and campaigns fund	656	-	-	695	1,351
TOTAL GENERAL FUND	656	-	-	695	1,351
UNRESTRICTED	3,132	2,344	(2,223)	(695)	1,902
RESTRICTED FUNDS					
Community development projects	1,033	3,518	(3,275)	-	1,276
VPRS projects	743	5,333	(4,354)	-	1,722
Campaigns	16	291	(291)	-	16
Other projects	-	-	-	-	-
RESTRICTED	1,792	9,142	(7,920)	-	3,014
TOTAL FUNDS	4,924	11,486	(10,143)	-	6,266

DESIGNATED FUNDS

Refugee Action is in the midst of an ongoing strategy to achieve financial sustainability by 2025-26, a process triggered by the loss of over 80% of our income following the closure of a Home Office funded programme in 2015-16. The strategy is based on investing our reserves to enable us to substantially increase our public funding base, run campaigns and deliver front-line services. Trustees have thus established the Front-line services, Donor acquisition, and campaigns fund to help finance the investments required for these activities until 2025-26. Following a thorough review Trustees have concluded the total investments required for this purpose in the next three years to be £1.35m. As a result, Trustees have decided to transfer £695k to this fund from the general fund to reflect the amount to be used in the next three years.

RESTRICTED FUNDS

Various funders have contributed towards the Charity's front-line services, which provide practical support and advice to asylum seekers and the successful integration of resettled refugees in different parts of the UK.

Refugee Action won contracts for the Syrian resettlement scheme from different local authorities in England. The project provides integration support to Syrian refugees who arrive in the UK under the government's Syrian Vulnerable Persons Resettlement programme.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Refugee Action won contracts for the Homes for Ukraine scheme from different local authorities in England. The project provides integration support to Ukrainian refugees who arrive in the UK under the government's Homes for Ukraine programme.

The Campaigns fund financed by various funders is used to contribute towards the costs of the team that leads on Refugee Action's campaigning work.

The balances on all the funds are due to be spent in the period to March 2024.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF FUNDS 2022

	Brought Forward £'000	Income £'000	Expenditure £'000	Transfers In/(out) £'000	Carried Forward £'000
DESIGNATED FUNDS					
Fixed assets	15	-	(15)		-
Front-line services, Donor acquisition and campaigns fund	766			(110)	656
TOTAL GENERAL FUND	781	-	(15)	(110)	656
UNRESTRICTED	1,597	2,745	(1,976)	110	2,476
	2,378	2,745	(1,991)	-	3,132
RESTRICTED FUNDS					
Community development projects	629	2,851	(2,448)	-	1,033
Gateway Settlement	16	37	(53)	-	-
VPRS projects	734	1,877	(1,867)	-	743
Campaigns	16	279	(279)	-	16
Other projects	2		(2)	-	-
RESTRICTED	1,397	5,044	(4,649)	-	1,792
TOTAL FUNDS	3,775	7,789	(6,640)	-	4,924

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS 2023

Unrestricted funds include the designated funds shown in Note 12, all of which are represented entirely by net current assets.

	Tangible fixed assets £'000	Net current assets £'000	Total £'000
Restricted funds:			
Community development projects	-	1,276	1,276
Gateway Settlement		-	-
VPRS projects	-	1,722	1,722
Campaigns	-	16	16
Other projects		-	-
Total restricted funds	-	3,014	3,014
Total unrestricted funds	-	3,252	3,252
Total	-	6,266	6,266

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2022

Unrestricted funds include the designated funds shown in Note 12, all of which are represented entirely by net current assets.

	Tangible fixed assets £'000	Net current assets £'000	Total £'000
Restricted funds:			
Community development projects	-	1,033	1,033
Gateway Settlement		-	-
VPRS projects	-	743	743
Campaigns	-	16	16
Other projects		-	-
Total restricted funds	-	1,792	1,792
Total unrestricted funds	-	3,132	3,132
Total	-	4,924	4,924

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. PENSION SCHEME

Refugee Action has a pension scheme with Royal London. Refugee Action paid contributions at the rate of 8% of basic salary plus £600 p.a. during the year; members did not make any obligatory contributions.

The Royal London group personal pension plan is a defined contribution scheme. At the balance sheet date there were 150 (2022 – 108) active members of the plan employed by the Charity.

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. FINANCIAL INSTRUMENTS

At the balance sheet date the charity held the following:

Financial assets

Debt instruments measured at amortized costs

	2023	2022
	£'000	£'000
Grants receivable	1,782	1,271
Other debtors	312	255
Total	<u>2,094</u>	<u>1,526</u>

Cash at bank and in hand of £5,137,000 (2022 £4,241,000) is held at face value

Financial liabilities measured at amortized costs

	2023	2022
	£'000	£'000
Trade creditors	699	391
Accruals	55	56
Total	<u>754</u>	<u>447</u>

**REFUGEE ACTION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Head Office

Society Building, Regents Wharf
8 All Saints Street
London
N1 9RL

Refugee Action is an independent, national charity with forty years of experience of developing and delivering solutions to the challenges faced by refugees and people seeking asylum in the UK.

Our vision is that refugees and people seeking asylum will be welcome in the UK. They will get justice, live free of poverty and successfully rebuild their lives. We provide practical support to refugees and people seeking asylum; train and support other charities working with refugees and people seeking asylum; and make the case to government for policies that improve their ability to access justice and rebuild their lives.

Company no. 01593454 Registered charity no. 283660

To make a donation towards our work please go to
www.refugee-action.org.uk/give or call 0800 141 2426

Birmingham

2nd Floor, Cobalt Square
83 Hagley Road
Birmingham
B16 8QG

London

Society Building
Regents Wharf
8 All Saints Street
London
N1 9RL

Manchester

179 Royce Road
Manchester
M15 5TJ

Bradford

6 Mornington Villas
Bradford
West Yorkshire
BD8 7HB