

**BRISTOL REFUGEE RIGHTS
FINANCIAL STATEMENTS**

31 MARCH 2017

**Company Registration Number 05669208
Charity Number 1126646**

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**BRISTOL REFUGEE RIGHTS
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2017**

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BRISTOL REFUGEE RIGHTS

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2017

Status

Bristol Refugee Rights is a company limited by guarantee (registration number 05669208) incorporated on 9 January 2006 and granted charitable status by the Charity Commission under number 1126646 on 11 November 2008.

Trustees

Professor Christopher David Ian Bertram	Chair
Ruth Pickersgill	Vice-Chair
Malcolm Stanley Jenner	Resigned 13 October 2016
Glenda Roberts	Treasurer
Richard Henderson	
James Jatta	
Asia Yousif	
Ruth Baker	Appointed 13 October 2016
Nasim Dumont	Appointed 13 October 2016
Emmanuel Nsofwa	Appointed 13 October 2016
Mahmoud Matan	Appointed 13 October 2016
Mary Griggs	Resigned 17 March 2017
Andrew James May	Resigned 13 October 2016
Adam Mohamed	Resigned 13 October 2016
John Patrick Njau	Resigned 12 May 2016
Emmanuel Amuneke Adim	Resigned 12 May 2016

Company Secretary

Malcolm Stanley Jenner	Resigned 12 October 2016
Sally Jones	Appointed 13 October 2016

Registered Office

St Pauls Learning Centre
94 Grosvenor Road
Bristol
England
BS2 8XJ

Bankers

The Co-operative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Independent Examiner

Neil Kingston FCA
Burton Sweet
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Buckinghamshire Building Society
High Street
Chalfont St. Giles
Bucks HP8 4QB

Cambridge and Counties Bank
Charnwood Court
New Walk
Leicester LE1 6TE

BRISTOL REFUGEE RIGHTS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2017

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

Reference and administrative information forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS102.

Structure, Governance and Management

Organisation

Bristol Refugee Rights was incorporated as a company limited by guarantee on 9th January 2006, originally under the name Holding Refugees and Human Rights in Mind, and registered as a charity on 11th November 2008.

The Charity is controlled by its governing document, Memorandum and Articles of Association. Governance of BRR is through a Board of Trustees elected by the membership at the AGM. The Board has final legal authority and is responsible for overseeing the operation of the entire charity and its activities. The Chair, Vice-chair and Treasurer are elected annually and Trustees are elected for a three year term. All new Trustees take part in a formal induction programme and receive regular training.

The Board meets six times in a year. It regularly reviews its structure, the individual and corporate responsibilities of Board members. The Board of Trustees can set up Sub Committees (for example to deal with detailed finances, personnel issues etc.) but all key decisions have to be taken by the full Board and sub committees must report back to them. At the moment there are six sub committees to deal with staffing, finance and fundraising, premises, MCC, health and safety and our Early Years project.

Risk Review

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees recognise the importance of identifying and putting in place effective arrangements for the management of risk. A risk register has been established and has been approved by the Board of Trustees. It is kept under continual review by the Board of Trustees and any changes to risk are reviewed at each Trustees meeting. Financial risks associated with reducing income streams from the government and trust funding has led to development of an income generation strategy which allows for the diversification of funding and activities. Where appropriate, systems or procedures have been put in place to diminish the risk the charity faces. These procedures are periodically reviewed to ensure they continue to meet the needs of the charity.

BRISTOL REFUGEE RIGHTS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2017

The Directors

The Board of Directors, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Objectives and activities

Objects of the Charity

To relieve the needs of asylum seekers and refugees by the provision of information, advice and support.

To preserve and protect the physical and mental health of asylum seekers and their dependants and those granted refugee status and their dependants.

To advance the education of the public in general about the issues relating to refugees and those seeking asylum.

To provide facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons who have need of such facilities.

To advance the education and training of refugees, asylum seekers and their dependants.

To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) by all or any of the following means:

- relieving need among the victims of human rights abuse
- conducting research into human rights issues
- educating the public about human rights
- raising awareness of human rights issues
- promoting public support for human rights
- promoting respect for human rights among individuals and corporations.

Activities of the Charity

The charity provides a community hub (Welcome Centre) where asylum seekers and refugees can meet and be supported to play a full part in the life of the wider community. Most of our services are delivered by volunteers including around 40% who are asylum seekers or refugees themselves. From the Welcome Centre hub, a number of projects operate, all providing services to BRR's members (asylum seekers and refugees):

- Through the Advocacy and Information desk (AID) and Asylum support project (ASP), we offer one to one support, information and where appropriate advice to our members.
- We run several levels of ESOL and computer classes each week through our BRILL Project. The project also provides members with opportunities for non-classroom based learning and opportunities to learn about life in the UK
- Our Early Years project provides a crèche for children from 4 months to 5 years who would otherwise not have access to statutory child care; it provides an opportunity for children to learn and play.
- Our VOICE project supports members to volunteer as interpreters within the Welcome Centre and also trains and supports members to speak out about their experiences as asylum seekers and refugees.

BRISTOL REFUGEE RIGHTS TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2017

Achievements and performance

Bristol Refugee Rights was set up as a voluntary organisation in 2005 to uphold and champion the human rights of asylum seekers and refugees. We provide a place of welcome in Bristol where asylum seekers and refugees can meet and be helped to play a full part in the life of the wider community. We also campaign more widely for the human rights of refugees and asylum seekers. Bristol Refugee Rights aims to deliver a 'user-led' service that addresses the practical and psychological needs as well as the human rights of refugees and asylum seekers by:

- welcoming people into a safe place
- empowering people to achieve an independent and productive life
- enabling social inclusion
- focussing public attention on the need to reform the asylum system to remove the abuses of human rights experienced by our service users.

In 2016/17, BRR was open 3 days a week, 48 weeks of the year and in total received 10,774 visits from members. Over 390 new members were welcomed to our services. Our Community Crèche changed its name to the Early Years Project in recognition of the work that it does to support young children. We held a successful Human Rights Day at City Hall; and members also had the opportunity to influence government policy by taking part in the All Party Parliamentary Group Inquiry into Refugees Welcome. We held 17 classes (English and computing) each week and 42 students moved up an ESOL level. We supported 305 members through AID and 223 through ASP.

During the course of the year we applied through Bristol Impact Fund for funding for services and were successful in obtaining a four year grant towards the costs of our Welcome Centre. We also received notification that our Lloyds Foundation grant has been extended for a further 3 years and were successful in obtaining grants from a number of funders who have not previously funded our work.

If you would like to find out more about us you can log on to our website:

www.bristolrefugeerights.org

Chair's report

These are challenging times for refugee charities as we support our members in an environment where government budgets are cut and organisations compete for money and the public's generosity. There have been great funding successes and a terrific crowdfunding campaign, but we need to keep up our efforts to pay the rent and wages that make BRR possible.

The political environment is difficult. Changes to the rules mean more families face destitution. Members who get status often face poverty when their asylum support ends but they have yet to access new resources. In August 2016, the tragic murder of Kamil Ahmed (a Kurdish asylum seeker from Iraq and longstanding BRR member) brought in to sharp focus the need for services to work together to safeguard the human rights of asylum seekers here in

**BRISTOL REFUGEE RIGHTS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2017**

During the year £3,160 was received and £4,721 was expended out of funds held on behalf of Bristol Hospitality Network. At the end of the year the charity held £2,976 within the bank for Bristol Hospitality Network. Please refer to note 13 for detail.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

The Trustees are required to prepare Financial Statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Financial Statements are required by law to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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, and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Small company provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

Registered office:

St Pauls Learning Centre
94 Grosvenor Road
Bristol
England
BS2 8XJ

Signed by order of the Trustees



Date 21.05.17

Chris Bertram

BRISTOL REFUGEE RIGHTS
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2017

I report on the accounts of the company for the year ended 31 March 2017, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the year there was a changeover in accounting staff that led to a lack of recording of petty cash expenditure items. Retrospectively the charity has sought to identify the expenditure and explain the difference including interviewing those managing the funds at the time. Further controls have been put in place by the new accounting staff, however the difference has not been fully explained and £1,453 of expenditure is unidentified as disclosed in note 5.

In connection with my examination, no matter other than the above has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Burton Sweet
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR


Neil Kingston FCA

Date: 21 Sep 17

BRISTOL REFUGEE RIGHTS

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 March 2017

		Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016 Restated
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	58,802	335,744	394,546	332,674
Other trading activities		-	-	-	9,071
Investments		3,199	-	3,199	341
Charitable activities	3	14,591	-	14,591	11,750
Total income		76,592	335,744	412,336	353,836
Expenditure on:					
Raising funds		343	303	646	1,083
Charitable activities	5	44,110	332,332	376,442	310,802
Total expenditure		44,453	332,635	377,088	311,885
Net Income/(expenditure)	6	32,139	3,109	35,248	41,951
Transfers between funds	12	(16,190)	16,190	-	-
Net movement in funds		15,949	19,299	35,248	41,951
Total funds at 1 April 2016 (restated)	12	95,966	10,677	106,643	64,692
Total funds at 31 March 2017	12	111,915	29,976	141,891	106,643

All of the activities of the charity are classed as continuing

The comparative funds are detailed in note 8

The notes on pages 10 to 18 form part of these financial statements

BRISTOL REFUGEE RIGHTS

BALANCE SHEET

YEAR ENDED 31 March 2017

Company number: 05669208

		2017	2016
			Restated
	Note	£	£
Current assets			
Debtors	10	12,859	6,085
Cash at bank		145,539	161,471
Cash in hand		512	2,441
		<u>158,910</u>	<u>169,997</u>
Creditors : Amounts falling due within one year	11	(17,019)	(63,354)
Net assets		<u>141,891</u>	<u>106,643</u>
Funds			
Restricted funds	12	29,976	10,677
Unrestricted funds	12	111,915	95,966
		<u>141,891</u>	<u>106,643</u>

For the year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

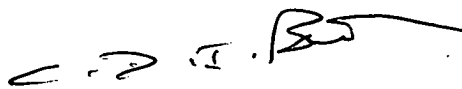
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the trustees on and are signed on their behalf by:



Glenda Roberts - Director



Chris Bertram - Director

The notes on pages 10 to 18 form part of these financial statements

BRISTOL REFUGEE RIGHTS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2017

1 Accounting policies

- a) The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and with the 'small companies' provisions of the Companies Act 2006. In adopting SORP FRS102 some expenditure items were reclassified in the SOFA, additionally due to including a holiday wage accrual per the SORP, net income in the prior year and brought forward fund balances were restated. See note 16 for further details.

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties affecting the ability of the charity to continue as a going concern.

- b) Income from donations is included in income when these are receivable, except as follows:
- i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.
- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.
- d) Most expenditure is directly attributable to specific activities, and has been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity. Governance costs are included within charitable activity costs.
- e) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- f) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- g) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- h) Although no assets were held at the year-end, if capitalised, assets would be held at cost less accumulated depreciation. Assets costing less than £800 are not capitalised.

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2017

Income and endowments from:

2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016 Restated
	£	£	£	£
Grants (see note 4)	-	325,412	325,412	293,153
Subscriptions and donations	53,787	5,888	59,675	31,216
Hardship fund donations	-	2,007	2,007	716
Membership fees	815	-	815	378
Gift Aid	4,200	-	4,200	5,700
LARA fund donations	-	1,375	1,375	1,257
Bike fund	-	1,062	1,062	254
	<u>58,802</u>	<u>335,744</u>	<u>394,546</u>	<u>332,674</u>

3 Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016 Restated
	£	£	£	£
Syrian resettlement service	253	-	253	11,750
Early years project - services provided	14,338	-	14,338	
	<u>14,591</u>	<u>-</u>	<u>14,591</u>	<u>11,750</u>

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2017

4 Grant Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
BBC Children in Need	-	-	-	26,011
Big Lottery Fund	-	101,719	101,719	102,914
Bristol City Council - Core	-	25,550	25,550	13,800
The Henry Smith Charity	-	38,800	38,800	37,000
John James Bristol Foundation	-	25,000	25,000	25,000
Lloyds Foundation	-	37,500	37,500	25,000
Bristol City Council - Syrian Resettlement	-	-	-	14,050
Comic Relief	-	-	-	2,500
Bristol City Council- Early Years	-	25,000	25,000	-
Anonymous	-	20,000	20,000	20,000
Bristol City Council- Asylum Support	-	23,940	23,940	-
Garfield Weston	-	10,000	10,000	-
Quartet	-	-	-	1,878
Tudor Trust 2014-16	-	14,583	14,583	25,000
Swan Mountain- Early Years	-	2,000	2,000	-
Bristol City Council- BRILL	-	320	320	-
Church Urban Fund - Near Neighbours	-	1,000	1,000	-
	-	325,412	325,412	293,153

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2017

5 Expenditure on: Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016 Restated
	£	£	£	£
Salaries and social security costs	33,163	224,688	257,851	212,019
Pension	709	5,143	5,852	-
Childcare voucher cost	-	105	105	-
Supplies	726	4,934	5,660	7,002
Interpreting	-	3,543	3,543	1,709
Crèche	-	14,061	14,061	9,306
Hardship fund payments	-	3,822	3,822	1,391
Trips	2,358	2,203	4,561	1,224
LARA expenses	-	2,009	2,009	735
Syrian Resettlement	4,100	-	4,100	-
Room hire	-	24,702	24,702	23,642
Catering	-	6,472	6,472	6,974
Publicity	-	200	200	253
Training	10	4,305	4,315	3,427
Staff recruitment	-	1,026	1,026	910
Photocopying, postage & stationery	-	6,031	6,031	4,126
Computer & internet expenses	-	5,171	5,171	2,175
Memberships	-	1,493	1,493	980
Miscellaneous (ACTA)	158	102	260	202
Telephone	-	3,014	3,014	1,855
Travel & meetings	160	4,517	4,677	7,155
Equipment & furniture	-	846	846	729
Evaluation	671	5,025	5,696	16,818
Removal	583	-	583	-
Petty cash discrepancy	1,453	-	1,453	-
Insurance	-	1,269	1,269	1,234
Safeguarding	-	893	893	825
Payroll fees	12	1,535	1,547	1,346
User engagement	-	2,009	2,009	2,147
Governance costs				
Trustee & Annual Report	7	1,914	1,921	1,768
Independent examiner's fees	-	1,300	1,300	850
	<u>44,110</u>	<u>332,332</u>	<u>376,442</u>	<u>310,802</u>

6 Net income/(expenditure) for the year

This is stated after charging:

Independent examiner's fees

	2017 £	2016 £
Independent examiner's fees	<u>1,300</u>	<u>850</u>

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2017

7 Staff costs and numbers

The aggregate payroll costs were:

	2017	2016
		Restated
	£	£
Wages and salaries	261,234	226,101
Social security costs	12,450	12,346
Pension costs (defined contribution scheme)	5,852	594
	<u>279,536</u>	<u>239,041</u>

No employee received emoluments of more than £60,000 in either the 2017 or 2016 year.

The total amount paid to key management personnel for services to the charity was £33,265 (2016: £34,023)

The average monthly head count was 20 staff (2016: 20 staff).

8 Comparative Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds
	Restated	Restated	2016
	£	£	Restated
			£
Income and endowments from:			
Donations and legacies	41,821	290,853	332,674
Other trading activities	9,071	-	9,071
Investments	341	-	341
Charitable activities	11,750	-	11,750
Total income	<u>62,983</u>	<u>290,853</u>	<u>353,836</u>
Expenditure on:			
Raising funds	1,083	-	1,083
Charitable activities	10,056	300,746	310,802
Total expenditure	<u>11,139</u>	<u>300,746</u>	<u>311,885</u>
Net income/(expenditure)	51,844	(9,893)	41,951
Transfers between funds	(11,083)	11,083	-
Net movement in funds	<u>40,761</u>	<u>1,190</u>	<u>41,951</u>
Total funds at 1 April 2015	55,205	9,487	64,692
Total funds at 31 March 2016	<u>95,966</u>	<u>10,677</u>	<u>106,643</u>

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2017

9 Taxation

The charity is exempt from corporation tax on its charitable activities.

10 Debtors

	2017	2016
	£	£
Gift Aid	4,460	2,460
Bank interest accrued	459	-
Other debtors	3,388	2,300
Prepayments	4,552	1,325
	<u>12,859</u>	<u>6,085</u>

11 Creditors: amounts falling due within one year

	2017	2016
	£	Restated £
Trade creditors	11,154	6,801
Deferred income	-	52,083
Accruals	5,865	4,470
	<u>17,019</u>	<u>63,354</u>

Movement in deferred income

	2017	2016
	£	£
Balance at 1 April	52,083	72,083
Amounts added	270,062	268,975
Amounts released	(322,145)	(288,975)
Balance at 31 March	<u>-</u>	<u>52,083</u>

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2017

12 Movement in funds

	At 01-Apr 2016 Restated £	Income £	Expenditure £	Transfers £	At 31-Mar 2017 £
Restricted funds					
Big Lottery Fund 2016-17	4,061	91,830	(96,695)	804	-
Bristol City Council- Asylum Support	-	23,993	(23,400)	-	593
English classes	(417)	39,120	(40,230)	1,527	-
Early Years project	634	32,834	(45,744)	13,758	1,482
Welcome Centre	(14)	109,975	(97,538)	-	12,423
Main Office	(101)	22,658	(22,658)	101	-
Beyond the Borders Picnic	-	9,890	-	-	9,890
Other small restricted funds	2,380	1,000	-	-	3,380
BRR Sue Njie Hardship Fund	2,616	2,007	(3,822)	-	801
BRR LARA Fund	1,518	1,375	(2,008)	-	885
BRR Bike Appeal Fund	-	1,062	(540)	-	522
	<u>10,677</u>	<u>335,744</u>	<u>(332,635)</u>	<u>16,190</u>	<u>29,976</u>
Unrestricted funds					
General funds	90,504	76,592	(44,453)	(17,690)	104,953
Designated funds:					
BRR Sue Njie Hardship Fund	-	-	-	1,500	1,500
BRR Dignity for Asylum Seekers Fund	3,538	-	-	-	3,538
BRR Stress Counselling Fund	1,523	-	-	-	1,523
BRR Ethical Campaigning Fund	164	-	-	-	164
BRR Detention Expenses Fund	237	-	-	-	237
	<u>95,966</u>	<u>76,592</u>	<u>(44,453)</u>	<u>(16,190)</u>	<u>111,915</u>
Total funds	<u>106,643</u>	<u>412,336</u>	<u>(377,088)</u>	<u>-</u>	<u>141,891</u>

Restricted funds

Big Lottery Fund	These are funds restricted to be used for AID and VOICE: Developing Community Engagement projects.
Bristol City Council- Asylum Support	These are funds restricted to be used for asylum support.
English classes	These are funds restricted to be used for English classes such as the BRILL project. Funders include The Henry Smith Charity and Bristol City Council.

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2017

12 Movement in funds (continued)

Early Years project	These are funds that are restricted to the Early Years project. Funders include Swan Mountain and Bristol City Council.
Welcome Centre	These are funds that are restricted to be used in running the Welcome Centre. Funders include Bristol City Council, The John James Foundation, Lloyds Foundation and the Tudor Trust.
Main Office	These are funds that are restricted to be used in running the Main Office. Funders include Garfield Weston and the Tudor Trust.
Beyond the Borders Picnic	These are funds that are restricted to be used in the Beyond the Borders Picnic project. This project is part of the Bristol Refugee Festival which is run by a steering group that consists of, but which is not exclusive to Bristol Refugee Rights, Bristol Hospitality Network, Tribe of Doris and Refugee Women of Bristol. The funder was the Big Lottery Celebrate Fund.
Other small restricted funds	These are three funds that are restricted to be used for different projects - a kitchen development and cookery project, a safety day event and a core project.
BRR Sue Njie Hardship Fund	These are funds that are restricted to be used to help destitute asylum seekers.
BRR LARA Fund	These are funds that are restricted to be used to support refugees and asylum seeking musicians.
BRR Bike Appeal Fund	These are funds that are restricted to be used to provide bicycle equipment for refugees and asylum seekers.

13 Bristol Hospitality Network

Some income and expenditure for the registered charity Bristol Hospitality Network (charity number 1138498) was being managed by Bristol Refugee Rights in the year and the summary of the transactions is as follows:

	2017	2016
	£	£
Balance at 1 April	4,537	9,234
Income received	3,160	5,263
Expenses	(4,721)	(9,960)
Held on behalf of BHN	<u>2,976</u>	<u>4,537</u>

14 Trustee transactions

No trustees received any remuneration in either the 2017 or 2016 financial years. Three trustees (2016: four) were reimbursed for out of pocket travel expenses during the year totalling £82 (2016: £77).

Aggregate donations from trustees, key management personnel and related parties were £2,332 (2016: £1,114).

BRISTOL REFUGEE RIGHTS
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15 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital.
In the event of the company being wound up the liability of the members is limited to £1 each.

16 Prior-year adjustments

In the year it was determined that the correct classification of grant income is within 'Donations' rather than 'Charitable activity' income. This adjustment increases donation income, reducing charitable activity income by £293,153 - there was no effect on net income or reserves.

Similarly governance and other support costs totalling £8,170 were reclassified from 'Other' costs to 'Charitable activity' costs with no change to net income or reserves.

In adopting FRS102 SORP a holiday pay accrual was introduced totalling £4,241 in the current year and £3,620 in the prior year. This increased prior year wage costs within charitable activities by £3,620 (including disclosure notes), reducing net income by the same amount. Several fund balances, both restricted and unrestricted at 1 April 2016 were affected. Restricted funds brought forward were reduced by £2,079 in total, unrestricted funds brought forward were reduced by £1,541. This reduction explains the restated negative brought forward position of several restricted funds however these have been corrected by the year-end.

There were two funds - the BRR Sue Njie Hardship Fund and the BRR LARA Fund that were treated as designated funds in the prior year. A review identified these to be restricted funds rather than designated funds. As such a prior year adjustment for £4,134 in total has moved these brought forward fund balances from designated to restricted funds. This has been carried out as a transfer in the comparative SOFA.

One restricted fund in the prior year - the Syrian Resettlement Fund - was found upon review to have been comprised of unrestricted funds. The charity had received remuneration for charitable services carried out rather than restricted donations. As such, a prior year adjustment reducing the brought forward restricted fund position, increasing the brought forward general fund position by £9,648 has been carried out.