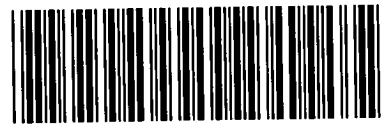


Company no. 05669208  
Charity no. 1126646

**Bristol Refugee Rights**  
**Report and Financial Statements**  
**31 March 2019**

WEDNESDAY



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COMPANIES HOUSE

# **BRISTOL REFUGEE RIGHTS**

## **REFERENCE & ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 MARCH 2019**

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### **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**

Negla Abdul Hadi	Resigned 11 October 2018
Ruth Baker	
Chris Bertram	Chair
Mano Candappa	Appointed 11 October 2018
Natasha Carver	Appointed 11 October 2018
Nasim Dumont-Namin	Vice-Chair
Ayan Farah	Co-optee, Resigned 11 October 2018
Richard Henderson	Resigned 11 October 2018
James Jatta	Resigned 11 October 2018
Helena Milton-Thompson	
Emmanuel Nsofwa	
Ruth Pickersgill	
Christina Stokes	Treasurer, Co-opted 17 April 2018, Appointed 11 October 2018
Maria Williams	Appointed 14 March 2019
Irene Zikusoka	

### **Company Secretary**

Sally Jones (Appointed 8 November 2018)

### **Registered Office**

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

### **Independent Examiner**

Alison Godfrey FCA  
Godfrey Wilson Ltd  
5<sup>th</sup> Floor  
Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

### **Bankers**

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

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

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

Charities Aid Foundation (Shawbrook)  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4TA

# **BRISTOL REFUGEE RIGHTS**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2019**

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The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

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 9<sup>th</sup> January 2006, originally under the name Holding Refugees and Human Rights in Mind, and registered as a charity on 11<sup>th</sup> 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 and 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 and the individual and corporate responsibilities of Board members. The Board of Trustees can set up sub-committees (i.e. to deal with detailed finances, personnel issues etc.) but all key decisions have to be taken by the full Board and sub-committees have to report back to the Board. At the moment there are two sub-committees which meet regularly: staffing and finance; and fundraising and communications. Other committees such as premises, Early Years Project meet only as required.

##### **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 income generation strategy which allow for the diversification of funding and activities. Where appropriate, systems or procedures have been 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 2019**

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#### **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**

The charity adopted new Objects at their AGM on 11 October 2018. These are as follows:

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

To preserve and protect the physical and mental health of asylum seekers, refugees and migrants and the dependants of persons in those categories.

To advance the education of the public in general about the issues relating to refugees and those seeking asylum and persons with precarious migration status.

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, migrants 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.

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 40-50% of whom 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 Advice Project (formerly known as 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 Education Project (formerly known as 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.

# **BRISTOL REFUGEE RIGHTS**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2019**

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- Our VOICE project trains and supports members to speak out about their experiences as asylum seekers and refugees.
- Asylum seekers and refugees are supported to become volunteers including volunteer interpreters within the Welcome Centre.
- Our Pride Without Borders project provides specific support to LGBT+ asylum seekers and refugees.
- A new project started in November 2018 working with Young People subject to immigration control aims to find new and better ways of providing support and working with the local authority to achieve better long term outcomes.

#### **Achievements and performance**

Bristol Refugee Rights was set up as a voluntary organisation 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 2018/19, BRR's Welcome Centre was open 3 days a week, 48 weeks of the year and in total received 10,459 visits from members. 428 new members were welcomed to our services. Our Early Years Project provided support to 94 different children. We held a successful Human Rights Day and trip to the beach. We held 13 classes (English and computing) each week for 44 weeks of the year and 369 members engaged with BRILL projects (classes/trips/courses). We supported 450 members through Advice. 61 members volunteered with us.

During the course of the year we had a number of successful public fundraising campaigns including for our Advice Project. We were also successful in obtaining a grant from Paul Hamlyn Foundation for our new Young People's Project and a grant for a new national partnership led by Refugee Action around "Early Action".

If you would like to find out more about us you can log on to our website: [www.bristolrefugeerights.org](http://www.bristolrefugeerights.org)

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

This has been a challenging year for Bristol Refugee Rights and for the charity sector as a whole as we faced a difficult funding environment alongside increased demands on our services. But though things have looked daunting at times, I am proud to be able to say that under the leadership of our Director, Beth Wilson, our members, volunteers, staff and supporters have done a superb job in pulling us through.

# **BRISTOL REFUGEE RIGHTS**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2019**

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At one time there was a real threat to our advice services, particularly the unique service we offer in the area of asylum support, but I am pleased to say that a combination of determined fundraising and restructuring of our services has meant that we have been able to continue working for asylum-seekers, refugees and – thanks to having expanded our aims at the last AGM - other migrants in precarious situations.

In partnership with our members and staff, we have adopted a new Vision and Strategic Plan for 2019-22 which stresses participation, inclusion, the delivery of high-quality services, whilst giving voice to the concerns of our asylum-seekers and refugees and enabling them to access their rights and entitlements. Our innovative Early Years Project, which does so much to help the children of our members overcome the disadvantages they face received a positive OFSTED report in February and the team there deserve our congratulations for that. We continue to do great things through English classes, through VOICE and through our innovative Pride Without Borders project as well as providing a place of safety and welcome for our members every week.

Finally, we also need to say a big thank you to those trustees and staff who have left us after years of dedicated service. In particular, Tony Jaffray who has moved on, having led our advocacy services for several years and we wish him well for the future, together with long-term trustees Richard Henderson and James Jatta who have stepped down from the board. The Board has renewed itself with new members: Mano Candappa, Natasha Carver and Maria Williams who bring us a range of expertise from education, law and finance.

Chris Bertram, Chair of Board of Trustees

#### **Plans for Future Periods**

In 2018/19, we reviewed our vision and mission statement. Our new vision and aims for 2019-22 better represent the context we are working in and what we are currently trying to achieve.

#### **Our New Vision:**

A society where refugees, asylum seekers and migrants are welcomed, feel safe, live free of poverty and are able to positively build their lives. A society where everyone's rights and entitlements are respected.

#### **We've adopted 3 new Aims and Ways of Working to help us achieve our vision:**

1. **EARLY ACTION:** We work in partnership with others to combat poverty and destitution and to promote social and legal justice; our focus is on preventing and de-escalating crises.
2. **EMPOWER:** We empower people; promote inclusion and equality of opportunity through the breaking down of societal barriers.
3. **ADVOCACY:** We challenge individual and systemic injustices; we aim to ensure the rights and entitlements of asylum seekers, refugees and migrants are respected.

# **BRISTOL REFUGEE RIGHTS**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2019**

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#### **We've also adopted 6 new Strategic Priorities for 2019-2022:**

- 1. Participation:** Everyone will have the opportunity to take part.
- 2. Quality:** A hub of high quality and specialised services.
- 3. Partnership:** We will work together to achieve the best outcomes.
- 4. Inclusion:** Asylum seekers, refugees and migrants will have improved opportunities in their communities and society.
- 5. Voice:** Asylum seekers, refugees and migrant voices will be heard.
- 6. Rights and entitlements:** Services will be provided to those who need support.

#### **Financial Review**

In 2018-19 BRR generated funding of £575,250 and spent £490,286. Most of our funding came from trusts, foundations, and Bristol City Council, while £113,864 of our funding came from individual donors. All funding received has been vital in ensuring that we can continue to be here for our members, and we would like to thank all donors and funders for supporting us.

#### **Public Benefit**

The Trustees have complied with their duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

#### **Reserves Policy**

The reserves policy is reviewed at least every 3 years. In 2018/19, the policy was to hold a financial reserve equivalent to 2 months operating costs. This level of reserve was set as it was deemed both reasonably achievable and to be of a sufficient level to ensure continuing operation of the charity, in light of the charity holding a number of multi-year grants.

At the start of 2019/20 the Trustees reviewed this policy following a calculation of the likely actual costs of wind down and have agreed to revise the financial reserve to 3 months operating costs.

The budgeted expenditure for 2019/20 is £462,299 and therefore the target is £115,574 in general funds. Our general reserve at the end of March 19 is £88,213 which is 24% below the target.

#### **Funds held as custodian trustee on behalf of others**

Some income and expenditure for the registered charity Bristol Hospitality Network (charity number 1138498) has been managed by Bristol Refugee Rights. Funds received and expenditures spent on behalf of BHN are not recognised in Bristol Refugee Rights accounts

During the year we have received £440 as donation for Bristol Hospitality Network. In the year we repaid the full balance of £5,892 to Bristol Hospitality Network. No funds are now held on their behalf. Please refer to note 15 for detail.

# **BRISTOL REFUGEE RIGHTS**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 MARCH 2019**

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#### **Statement of Trustees' Responsibilities**

The Trustees (who are also directors of Bristol Refugee Rights for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with 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 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 of the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year.



**BRISTOL REFUGEE RIGHTS  
TRUSTEES' ANNUAL REPORT  
YEAR ENDED 31 MARCH 2019**

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**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 ..... 12 / 9 / 2019  
Chris Bertram

# **BRISTOL REFUGEE RIGHTS**

## **INDEPENDENT EXAMINER'S REPORT**

### **YEAR ENDED 31 MARCH 2019**

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#### ***Independent examiner's report to the Trustees of Bristol Refugee Rights***

I report on the accounts of the charitable company for the year ended 31 March 2019, which are set out on pages 11 to 26.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**BRISTOL REFUGEE RIGHTS**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 MARCH 2019**

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*Alison Godfrey*

Date: 1 OCTOBER 2019.

**Alison Godfrey FCA**  
**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Ltd**

5<sup>th</sup> Floor

Mariner House

62 Prince Street

Bristol

BS1 4QD

# BRISTOL REFUGEE RIGHTS

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 March 2019

		Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds Restated 2018 £
	Note				
<b>Income and endowments from:</b>					
Donations and legacies	2	69,105	481,660	550,765	478,430
Other trading activities		11,457	4,103	15,560	720
Investments		1,064	-	1,064	565
Charitable activities	3	7,861	-	7,861	8,697
<b>Total income</b>		<b>89,487</b>	<b>485,763</b>	<b>575,250</b>	<b>488,412</b>
<b>Expenditure on:</b>					
Raising funds	6	2,235	28,665	30,900	22,487
Charitable activities	7	18,526	440,860	459,386	394,443
<b>Total expenditure</b>		<b>20,761</b>	<b>469,525</b>	<b>490,286</b>	<b>416,930</b>
<b>Net income/(expenditure)</b>	8	<b>68,726</b>	<b>16,238</b>	<b>84,964</b>	<b>71,482</b>
<b>Transfers between funds</b>	13	<b>(141,825)</b>	<b>141,825</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(73,099)</b>	<b>158,063</b>	<b>84,964</b>	<b>71,482</b>
<b>Total funds at 1 April 2018</b>	13	<b>176,032</b>	<b>37,341</b>	<b>213,373</b>	<b>141,891</b>
<b>Total funds at 31 March 2019</b>	13	<b>102,933</b>	<b>195,404</b>	<b>298,337</b>	<b>213,373</b>

The 2018 comparatives have been restated to reclassify expenditure in line with the Charities SORP (FRS 102). The restatement does not affect total expenditure or net income.

All of the activities of the charity are classed as continuing  
The comparative funds are detailed in note 10  
The notes on pages 14 to 26 form part of these financial statements

# BRISTOL REFUGEE RIGHTS

## BALANCE SHEET

YEAR ENDED 31 March 2019

Company number: 05669208

	Note	£	2019 £	2018 £
<b>Current assets</b>				
Debtors	11	4,778		5,202
Cash		<u>314,462</u>		<u>229,332</u>
		319,240		234,534
<b>Creditors : Amounts falling due within one year</b>	12	<u>(20,903)</u>		<u>(21,161)</u>
<b>Net assets</b>			<u>298,337</u>	<u>213,373</u>
<b>Funds</b>				
Restricted funds	13	195,404		37,341
Unrestricted funds:				
Designated funds	13	14,720		43,812
General funds	13	<u>88,213</u>		<u>132,220</u>
			<u>298,337</u>	<u>213,373</u>

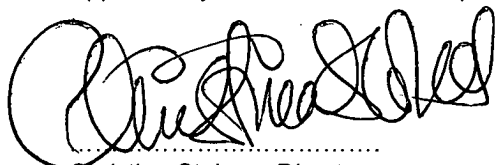
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

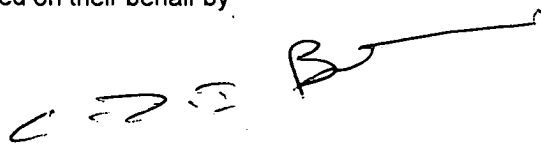
- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 19 September 2019 and signed on their behalf by



Christina Stokes - Director



Chris Bertram - Director

The notes on pages 14 to 26 form part of these financial statements

# BRISTOL REFUGEE RIGHTS

## STATEMENT OF CASH FLOWS

YEAR ENDED 31 March 2019

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	2019 £	2018 £
<b>Cash used in operating activities:</b>		
Net movement in funds	84,964	71,482
<i>Adjustments for:</i>		
Dividends, interest and rents from investments	(1,064)	(565)
(Increase) / decrease in debtors	424	7,657
Increase / (decrease) in creditors	<u>(258)</u>	<u>4,142</u>
<b>Net cash provided by / (used in) operating activities</b>	<u>84,066</u>	<u>82,716</u>
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	<u>1,064</u>	<u>565</u>
<b>Net cash provided by / (used in) investing activities</b>	<u>1,064</u>	<u>565</u>
<b>Increase / (decrease) in cash and cash equivalents in the year</b>	<b>85,130</b>	<b>83,281</b>
Cash and cash equivalents at the beginning of the year	<u>229,332</u>	<u>146,051</u>
<b>Cash and cash equivalents at the end of the year</b>	<u><u>314,462</u></u>	<u><u>229,332</u></u>

# **BRISTOL REFUGEE RIGHTS**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 March 2019**

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#### **1 Accounting policies**

##### **a) Basis of preparation**

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.

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**

Income from donations is included in income when these are receivable, except as follows:

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) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### **d) Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

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) Finance and operating leases**

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) Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

##### **g) Restricted funds**

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) Fixed assets**

Although no assets were held at the year-end, if capitalised, assets would be held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitalised.

##### **i) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**BRISTOL REFUGEE RIGHTS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 March 2019**

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j) **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.

k) **Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) **Financial instruments**

The charitable company 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 with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) **Pension costs**

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

n) **Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no sources of estimation uncertainty in these financial statements.



**BRISTOL REFUGEE RIGHTS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 March 2019**

**2 Donations and legacies**

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Grants (see note 4)	-	449,394	449,394
Subscriptions and donations	64,721	32,266	96,987
Hardship fund donations	406	-	406
Membership fees	450	-	450
Gift Aid	3,528	-	3,528
	<u>69,105</u>	<u>481,660</u>	<u>550,765</u>

**Prior year comparative**

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Grants (see note 4)	-	366,429	366,429
Subscriptions and donations	91,530	-	91,530
Hardship fund donations	170	-	170
Membership fees	1,607	-	1,607
Gift Aid	4,757	-	4,757
LARA fund donations	-	13,937	13,937
	<u>98,064</u>	<u>380,366</u>	<u>478,430</u>

**3 Income from: Charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds Restated 2018
	£	£	£	£
Early years project - services provided	7,861	-	7,861	8,697
	<u>7,861</u>	<u>-</u>	<u>7,861</u>	<u>8,697</u>

All income from charitable activities was unrestricted in the prior year.

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**4 Grant income**

	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
AB Charitable Trust	-	15,000
Access To Justice Foundation	-	15,000
Awards for All (National Lottery Community Fund)	9,963	-
B&J Maggs	-	5,000
BBC Children in Need	15,520	19,634
Bristol City Council	-	6,388
Bristol City Council - Asylum Support	-	6,544
Bristol City Council - Impact Fund	63,632	47,724
Bristol Refugee Week	-	10,000
Eddie Byers	-	2,500
Epaphras Trust	-	20,475
John James Bristol Foundation	51,326	25,000
Lanydal	-	10,000
Lloyds Foundation	25,000	25,000
National Lottery Community Fund (formerly Big Lottery Fund)	100,582	100,865
Nisbet Trust	15,000	-
Paul Hamlyn	75,000	5,000
Quartet (ASP)	-	3,000
Quartet - New Beginning	-	10,000
Refugee Action (National Lottery Community Fund)	21,071	-
Santander	5,000	-
St Pauls Childrens Centre	20,000	-
Sylvia Adams	5,000	-
The Henry Smith Charity	42,300	39,300
	<b>449,394</b>	<b>366,429</b>

All grant income received in both years is restricted.

**5 Government grants**

The charitable company receives government grants, defined as funding from Bristol City Council and National Lottery to fund charitable activities. The total value of such grants in the period ending 31 March 2019 was £185,285 (2018: £161,521). There are no unfulfilled conditions or contingencies attaching to these grants in 2018/19.

**6 Expenditure on: Raising funds**

The increase in raising funds was due to investment in different ways of fundraising as part of our long term aim to become less reliant on trusts and foundations. We invested in Blackbaud, a donor management database, allowing us to track supporters and donors and maintain regular contact with them, which is essential to maintaining and increasing individual giving. We also completed a crowdfunding campaign for our Advice Project during the year and there were fees relating to the promotion of the campaign and payment to the crowdfunding website. Other fundraising costs included fees to Local Giving and Paypal both of which help us manage our donations and ensure Gift Aid is properly claimed; and costs associated with marketing and events.

**BRISTOL REFUGEE RIGHTS**  
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**6 Expenditure on: Raising funds (continued)**

	2019	2018
	£	£
Blackbaud	3,162	-
Crowdfunding	3,189	1,613
Local giving and PayPal fees	1,390	168
Staff costs	20,438	19,500
	<u>30,900</u>	<u>22,487</u>

**7 Expenditure on: Charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Staff costs	6,062	315,190	321,252
Childcare voucher cost	-	178	178
Supplies	1,567	6,952	8,519
Interpreting	1,183	14,066	15,249
Hardship fund payments	3,607	-	3,607
Trips	137	1,536	1,673
LARA expenses	-	1,077	1,077
Refugee Festival	-	234	234
Rent and room hire	29	44,734	44,763
Catering	-	6,207	6,207
Publicity	-	200	200
Training	185	3,453	3,638
Staff recruitment	-	832	832
Evaluation	60	7,607	7,667
Safeguarding	57	873	930
User engagement	-	1,860	1,860
<b>Support costs</b>			
Photocopying, postage & stationery	-	4,507	4,507
Computer & internet expenses	5,412	10,426	15,838
Memberships	-	1,959	1,959
Bank charges	76	-	76
Telephone	-	5,630	5,630
Travel & meetings	184	5,511	5,695
Equipment & furniture	-	510	510
Premises planning and costs	-	1,800	1,800
Petty cash discrepancy	(125)	(29)	(154)
Insurance	92	1,653	1,745
Payroll fees	-	1,127	1,127
<b>Governance costs</b>			
Trustee & Annual Report	-	1,567	1,567
Independent examiner's fees	-	1,200	1,200
	<u>18,526</u>	<u>440,860</u>	<u>459,386</u>

**BRISTOL REFUGEE RIGHTS**  
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**7 Expenditure on: Charitable activities**

Prior year comparative	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Staff costs	-	251,828	251,828
Childcare voucher cost	-	276	276
Supplies	-	4,204	4,204
Interpreting	150	6,090	6,240
Hardship fund payments	3,127	801	3,928
Trips	543	597	1,140
LARA expenses	-	13,744	13,744
Dignity for Asylum Seekers	1,055	-	1,055
Beyond The Borders Picnic	-	9,860	9,860
Refugee Festival	-	10,000	10,000
Rent and room hire	(59)	45,779	45,720
Catering	-	5,347	5,347
Publicity	164	782	946
Training	-	3,670	3,670
Staff recruitment	-	70	70
Evaluation	1,523	5,204	6,727
Safeguarding	-	998	998
User engagement	-	1,949	1,949
<b>Support costs</b>			
Photocopying, postage & stationery	-	4,196	4,196
Computer & internet expenses	-	3,354	3,354
Memberships	-	1,624	1,624
Telephone	-	4,200	4,200
Travel & meetings	392	3,894	4,286
Equipment & furniture	-	1,091	1,091
Premises planning and costs	290	748	1,038
Petty cash discrepancy	32	358	390
Insurance	372	1,249	1,621
Payroll fees	-	1,524	1,524
<b>Governance costs</b>			
Trustee & Annual Report	-	2,217	2,217
Other trading activities	-	1,200	1,200
	<u>7,589</u>	<u>386,854</u>	<u>394,443</u>

**BRISTOL REFUGEE RIGHTS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**8 Net income/(expenditure) for the year**

This is stated after charging:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	<u>1,200</u>	<u>1,200</u>

**9 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2019</b>	<b>Restated 2018</b>
	<b>£</b>	<b>£</b>
Gross wages	300,038	252,098
Employer National Insurance	18,827	7,979
Employer Pension	9,582	6,997
Freelance costs	13,243	4,254
	<u>341,690</u>	<u>271,328</u>

Included in gross wages is a statutory redundancy payment of £3,061.

No employee received emoluments of more than £60,000 in either the 2018 or 2019 year. The total amount paid to key management personnel for services to the charity was £34,264 (2018: £32,038).

The average monthly head count for 2019 was 21 staff (In comparison 2018 was 19 staff).

**BRISTOL REFUGEE RIGHTS**  
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**10 Comparative Statement of Financial Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Income and endowments from:</b>			
Donations and legacies	98,064	380,366	478,430
Other trading activities	720	-	720
Investments	565	-	565
Charitable activities	8,697	-	8,697
<b>Total income</b>	<b>108,046</b>	<b>380,366</b>	<b>488,412</b>
<b>Expenditure on:</b>			
Raising funds	1,088	21,399	22,487
Charitable activities	7,589	386,854	394,443
<b>Total expenditure</b>	<b>8,677</b>	<b>408,253</b>	<b>416,930</b>
<b>Net income/(expenditure)</b>	<b>99,369</b>	<b>(27,887)</b>	<b>71,482</b>
<b>Transfers between funds</b>	<b>(35,252)</b>	<b>35,252</b>	<b>-</b>
<b>Net movement in funds</b>	<b>64,117</b>	<b>7,365</b>	<b>71,482</b>
<b>Total funds at 1 April 2017</b>	<b>111,915</b>	<b>29,976</b>	<b>141,891</b>
<b>Total funds at 31 March 2018</b>	<b>176,032</b>	<b>37,341</b>	<b>213,373</b>

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

**11 Debtors**

	2019 £	2018 £
Trade debtors	801	1,499
Prepayments	3,977	3,703
	<b>4,778</b>	<b>5,202</b>

**12 Creditors: amounts falling due within one year**

	2019 £	2018 £
Trade creditors	7,163	10,436
Accruals	4,495	4,975
	<b>20,903</b>	<b>21,161</b>

**BRISTOL REFUGEE RIGHTS**  
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**13 Movement in funds**

	At 01-Apr 2018 £	Income £	Expenditure £	Transfers £	At 31-Mar 2019 £
<b>Restricted funds</b>					
Advice	-	47,992	-	-	47,992
Advocacy & Community Engagement	-	104,658	(132,555)	27,897	-
Asylum Support Project	18,518	-	(45,745)	27,227	-
English and Computer Classes	1,213	67,626	(53,976)	10,463	25,326
Early Action	-	21,071	(12,807)	-	8,264
Early Years project	-	55,521	(71,337)	42,540	26,724
Welcome Centre	15,980	101,045	(121,013)	33,201	29,213
Main Office	-	12,500	(6,250)	-	6,250
Young People's Project	-	75,274	(23,639)	-	51,635
BRR LARA Fund	1,078	-	(1,078)	-	-
Beyond the Borders Picnic	30	76	(603)	497	-
BRR Bike Appeal	522	-	(522)	-	-
	<u>37,341</u>	<u>485,763</u>	<u>(469,525)</u>	<u>141,825</u>	<u>195,404</u>
<b>Unrestricted funds</b>					
General funds	132,220	65,795	(832)	(108,970)	88,213
Designated funds:					
Advice	-	10,000	-	-	10,000
Asylum Support Project	4,732	-	-	(4,732)	-
Early Years Project	25,435	10,286	-	(35,721)	-
English Classes - ESOL website	8,804	-	(8,000)	(804)	-
English Classes -Summer school	-	2,000	(2,000)	-	-
BRR Sue Njie Hardship Fund	2,600	406	(3,607)	3,081	2,480
BRR Dignity for Asylum Seekers	2,241	-	-	(2,241)	-
Pride Without Borders	-	1,000	(6,322)	7,562	2,240
Total designated funds	<u>43,812</u>	<u>23,692</u>	<u>(19,929)</u>	<u>(32,855)</u>	<u>14,720</u>
Total unrestricted funds	<u>176,032</u>	<u>89,487</u>	<u>(20,761)</u>	<u>(141,825)</u>	<u>102,933</u>
<b>Total funds</b>	<u>213,373</u>	<u>575,250</u>	<u>(490,286)</u>	<u>-</u>	<u>298,337</u>

**BRISTOL REFUGEE RIGHTS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13 Movement in funds (Comparative figures)**

	At 01-Apr 2017 £	Income £	Expenditure £	Transfers £	At 31-Mar 2018 £
<b>Restricted funds</b>					
Advocacy & Community Engagement	-	100,865	(108,674)	7,809	-
Asylum Support Project	593	44,544	(26,619)	-	18,518
English classes	-	41,100	(39,887)	-	1,213
Early Years project	1,482	53,809	(58,340)	3,049	-
Wellcome Centre	12,423	107,054	(103,497)	-	15,980
Main Office	-	9,057	(33,451)	24,394	-
Beyond the Borders Picnic	9,890	-	(9,860)	-	30
Other small restricted funds	3,380	-	(3,380)	-	-
BRR Sue Njie Hardship Fund	801	-	(801)	-	-
BRR LARA Fund	885	13,937	(13,744)	-	1,078
BRR Bike Appeal	522	10,000	(10,000)	-	522
	<u>29,976</u>	<u>380,366</u>	<u>(408,253)</u>	<u>35,252</u>	<u>37,341</u>
<b>Unrestricted funds</b>					
General funds	104,953	64,271	(2,172)	(34,832)	132,220
Designated funds:					
Advocacy & Community Engagement	-	1,036	-	(1,036)	-
Asylum Support Project	-	4,732	-	-	4,732
Early Years Project	-	28,484	-	(3,048)	25,436
English Classes - ESOL Website	-	8,804	-	-	8,804
BRR Sue Njie Hardship Fund	1,500	719	(3,520)	3,901	2,600
BRR Dignity for Asylum Seekers	3,538	-	(1,297)	-	2,241
BRR Stress Counselling Fund	1,523	-	(1,523)	-	-
BRR Ethical Campaigning Fund	164	-	(164)	-	-
BRR Detention Expenses Fund	237	-	-	(237)	-
Total designated funds	<u>6,962</u>	<u>43,775</u>	<u>(6,504)</u>	<u>(420)</u>	<u>43,812</u>
Total unrestricted funds	<u>111,915</u>	<u>108,046</u>	<u>(8,677)</u>	<u>(35,252)</u>	<u>176,032</u>
<b>Total funds</b>	<u>141,891</u>	<u>488,412</u>	<u>(416,930)</u>	<u>-</u>	<u>213,373</u>

**Restricted funds**

Advice

This project has been funded by donations, fundraising, a crowdfunding campaign and grants from John James and Santander.

Advocacy & Community Engagement

These are National Lottery Community Fund (formerly know as Big Lottery) funds restricted to be used for AID and VOICE: Developing Community Engagement projects.

Asylum Support Project

These are funds restricted to be used for asylum support.



# BRISTOL REFUGEE RIGHTS

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 March 2019

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#### 13 Movement in funds (*continued*)

English and Computer Classes	These are funds restricted to be used for English classes such as the BRILL project. Funded by The Henry Smith Charity and John James. The designated funds are for the ESOL website.
Early Action	Early Action is a joint project led by Refugee Action and funded by The National Lottery Community Fund. This is a 3 year project which started in July 2018. The fund contributes to the roles of Director and Operational Managers to fund change in ways of working throughout the organisation.
Early Years Project	These are funds that are restricted to the Early Years project. Funders include Children in Need, Epaphras Trust, Lanydal, Nisbet Trust and Sylvia Adams.
Welcome Centre	These are funds that are restricted to be used in running the Welcome Centre. Funders include Bristol City Council Impact Fund, Lloyds Foundation, National Lottery Community Fund (formerly known as Big Lottery) and The John James Foundation.
Main Office	These are funds that are restricted to be used in running the Main office. Funders include Lloyds Foundation.
Young People's Project	The Young People's Project is funded by Paul Hamlyn Foundation for 2 years starting in November 2018. The project funds the role of 3 staff members to work with young people subject to immigration control up to the age of 25.
BRR LARA Fund	These are funds that are restricted to be used to support refugees and asylum seeking musicians.
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.
BRR Bike Appeal Fund	These are funds that are restricted to be used to provide bicycle equipment for refugees and asylum seekers.
<b>Designated funds</b>	
Advice	In 2018/19, as our funding for the Advocacy and Information Desk was coming to an end, we merged Asylum Support Project and Advocacy and Information Desk to become one Advice Project. Funds were raised in 2018/19 for the Advice project which formally launched on 1 April 2019 and were raised through individual donations.

**BRISTOL REFUGEE RIGHTS**  
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**13 Movement in funds (continued)**

Asylum Support Project	These are funds which were raised through a Big Give crowdfunding campaign for this project.
Early Years Project	These are funds brought forward from 2017/18 and funds raised through provision of a crèche service to other organisations and rental income.
English Classes- ESOL website	This was funding received through a contract with Bristol City Council.
English Classes- Summer School	This was funding received through a contract with Bristol City Council.
BRR Sue Njie Hardship Fund	These are funds that are designated to be used to help destitute asylum seekers.
BRR Dignity for Asylum Seekers Fund	These are funds that are designated to be used to help destitute asylum seekers.
Pride Without Borders	Pride Without Borders Project has received funding from Social Muscle Club and Dignity for Asylum Seekers Fund which has been re-designated for Pride Without Borders use in 2019/20.

**Transfers between funds**

Transfers have been made into restricted funds from general funds to cover expenditure.

**14 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:

	2019	2018
	£	£
Balance at 1 April	5,452	2,976
Income received	440	2,480
Expenditure and amounts paid back to BHN	(5,892)	(4)
Held on behalf of BHN	<u>-</u>	<u>5,452</u>

None of the income or expenditure for Bristol Hospitality Network is recognised in Bristol Refugee Rights' Statement of Financial Activities.

**BRISTOL REFUGEE RIGHTS**  
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**15 Analysis of net assets between funds**

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	195,404	123,836	319,240
Current liabilities	-	(20,903)	(20,903)
<b>Net assets at 31 March 2019</b>	<b>195,404</b>	<b>102,933</b>	<b>298,337</b>

	Restricted funds £	Unrestricted funds £	Total funds £
<b>Prior period comparative</b>			
Current assets	37,341	197,193	234,534
Current liabilities	-	(21,161)	(21,161)
<b>Net assets at 31 March 2018</b>	<b>37,341</b>	<b>176,032</b>	<b>213,373</b>

**16 Financial instruments**

	2019 £	2018 £
Financial assets measured at amortised cost	315,262	230,831
Financial liabilities measured at amortised cost	(11,658)	(15,411)

Financial assets measured at amortised cost comprise cash and other debtors.

Financial liabilities measured at amortised cost comprise trade creditors and accruals.

**17 Trustee transactions**

No trustees received any remuneration in either the 2019 or 2018 financial years. One trustee (2018: one) was reimbursed for out of pocket travel expenses during the year totalling £120 (2018 £15).

Aggregate donations from trustees, key management personnel and related parties were £3,257 (2018: £1,147). There was a related party transaction to trustee Irene Zikusoka of £120 for a training fee.

**18 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.