

**BRISTOL REFUGEE RIGHTS
FINANCIAL STATEMENTS
31 MARCH 2018**

**Company Registration Number 05669208
Charity Number 1126646**

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**BRISTOL REFUGEE RIGHTS
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018**

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BRISTOL REFUGEE RIGHTS

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2018

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
James Jatta	Vice-Chair
Glenda Roberts	Resigned 8 March 2018
Richard Henderson	
Ruth Baker	
Nasim Dumont	
Ruth Pickersgill	
Emmanuel Nsofwa	
Asia Yousif	Resigned 12 October 2017
Mahmoud Matan	Resigned 12 October 2017
Irene Zikusoka	Appointed 12 October 2017
Helena Milton-Thompson	Appointed 12 October 2017
Negla Abdul Hadi	Appointed 12 October 2017
Christina Stokes	Treasurer, co-opted 17 April 2018
Ayan Farah	Co-opted 10 May 2018

Company Secretary

Sally Jones

Registered Office

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

Independent Examiner

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

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 2018

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2018.

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 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 is one sub-committee which meets regularly to deal with staffing, finance and fundraising. Other sub-committees such as premises, Early Years Project and media and campaigns 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 2018

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.

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 2018

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 2017/18, BRR was open 3 days a week, 48 weeks of the year and in total received 9772 visits from members. 411 new members were welcomed to our services. Our Early Years Project provided support to 113 different children. We held a successful Human Rights Day and trip to the beach. We held 17 classes (English and computing) each week and 299 different students benefitted. We supported 389 members through AID and 139 through ASP. 86 members volunteered with us.

During the course of the year we had a number of successful public fundraising campaigns including for our Early Years Project. We were also successful in obtaining a grant from Children in Need for our Early Years Project.

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

www.bristolrefugeerights.org

Chair's report

At BRR we have had another year which we can take pride in, continuing to provide a wide range of support to our members across a number of services including advocacy and asylum support, our Early Years Project, our VOICE project enabling members to speak for themselves and engage with the wider community and English language classes via BRILL. All of course on top of the social opportunities we provide to members in the main hall at Malcolm X.

As ever, these are challenging times for refugees and for refugee charities. Nationally, the austerity agenda means that funding is hard to come by and more competitive, so we need to do more to raise our income from supporters so that we can continue to provide our services. In some ways the political environment may be improving for us as the public shock over the Windrush scandal means that wider questions around immigration and asylum, including indefinite detention now have a wider audience. We now have the possibility of getting a hearing on issues like

BRISTOL REFUGEE RIGHTS TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2018

destitution and family reunification.

As a Board, we have welcomed new members, Irene Zikusoka, Helena Milton-Thompson, Negla Abdul Hadi, Christina Stokes and Ayan Farah and said goodbye to Mahmoud Matan, Asia Yousif and our stalwart Treasurer, Glenda Roberts whom I thank for their hard work on behalf of BRR. Thanks also to Director Beth Wilson as well as our brilliant staff, volunteers and members, who together make BRR the fantastic organisation it is. During the past year we have had extensive discussions over the future direction of BRR and we have become increasingly conscious of the needs of a wider range of migrants beyond refugees as defined in the 1951 Geneva Convention. We now intend to work with members and staff to see how we can adapt our services to these different and more complex needs.

Chris Bertram, Chair of Board of Trustees

Financial Review

In 2017-18 BRR generated funding of £488,412 and spent £417,110. Most of our funding came from trusts, foundations, and Bristol City Council, while £112,001 of our funding came from individual donors, an increase on the £69,134 raised last year. 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. The policy is 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. The Trustees have agreed to further review this policy following a calculation of the likely actual costs of wind down.

The budgeted expenditure for 2018/19 is £473,173 and therefore the target is £78,862 in general funds. Our general reserve at the end of March 18 is £132,220 which is 68% above the target.

BRISTOL REFUGEE RIGHTS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2018

Funds held as custodian trustee on behalf of others.

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

During the year we have received £2,480 as donation for Bristol Hospitality Network and spent £4 on behalf of Bristol Hospitality Network. At the end of the year we held £5,452 cash for Bristol Hospitality Network. Please refer to note 13 for detail.

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.

**BRISTOL REFUGEE RIGHTS
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2018**

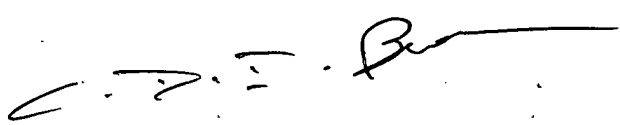
Small company provisions

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 04/10/18

Chris Bertram

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

Independent examiner's report to the Trustees of Bristol Refugee Rights Charitable Company

I report on the accounts of the charitable company for the year ended 31 March 2018, which are set out on pages 10 to 21.

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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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.

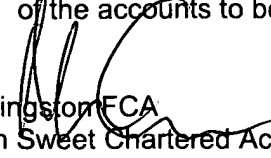
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - 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 and comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the 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.have not been met; or

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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


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

Date: 13/9/18

BRISTOL REFUGEE RIGHTS

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31 March 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Income and endowments from:					
Donations and legacies	2	98,064	380,366	478,430	394,546
Other trading activities		720	-	720	-
Investments		565	-	565	3,199
Charitable activities	3	8,697	-	8,697	14,591
Total income		108,046	380,366	488,412	412,336
Expenditure on:					
Raising funds		1,088	1,899	2,987	646
Charitable activities	5	7,589	406,354	413,943	376,442
Total expenditure		8,677	408,253	416,930	377,088
Net income/(expenditure)	6	99,369	(27,887)	71,482	35,248
Transfers between funds	12	(35,252)	35,252	0	-
Net movement in funds		64,117	7,365	71,482	35,248
Total funds at 1 April 2017 (restated)	12	111,915	29,976	141,891	106,643
Total funds at 31 March 2018	12	176,032	37,341	213,373	141,891

All of the activities of the charity are classed as continuing

The comparative funds are detailed in note 8

The notes on pages 12 to 21 form part of these financial statements

BRISTOL REFUGEE RIGHTS

BALANCE SHEET

YEAR ENDED 31 March 2018

Company number: 05669208

	Note	£	2018 £	2017 £
Current assets				
Debtors		5,202		12,859
Cash at bank		228,616		145,539
Cash in hand		716		512
		<u>234,534</u>		<u>158,910</u>
Creditors : Amounts falling due within one year				
		(21,161)		(17,019)
Net assets			<u>213,373</u>	<u>141,891</u>
Funds				
Restricted funds	12	37,341		29,976
Unrestricted funds	12	176,032		111,915
			<u>213,373</u>	<u>141,891</u>

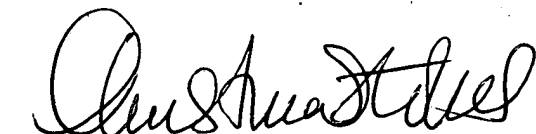
For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

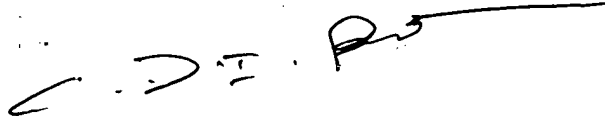
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 13/09/18 and are signed on their behalf by:



Christina Stokes - Director



Chris Bertram - Director

The notes on pages 12 to 21 form part of these financial statements

BRISTOL REFUGEE RIGHTS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 March 2018

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.

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 2018

Income and endowments from:

2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Grants (see note 4)	-	366,429	366,429	325,412
Subscriptions and donations	91,530	-	91,530	59,675
Hardship fund donations	170	-	170	2,007
Membership fees	1,607	-	1,607	815
Gift Aid	4,757	-	4,757	4,200
LARA fund donations	-	13,937	13,937	1,375
Bike fund	-	-	-	1,062
	<u>98,064</u>	<u>380,366</u>	<u>478,430</u>	<u>394,546</u>

3 Income from: Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Syrian resettlement service	-	-	-	253
Early years project - services provided	8,697	-	8,697	14,338
	<u>8,697</u>	<u>-</u>	<u>8,697</u>	<u>14,591</u>

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2018

4 Grant income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
AB Charitable Trust	-	15,000	15,000	-
Access To Justice Foundation	-	15,000	15,000	-
B&J Maggs	-	5,000	5,000	-
BBC Children in Need	-	19,634	19,634	-
Big Lottery Fund	-	100,865	100,865	101,719
Bristol City Council	-	6,388	6,388	25,550
Bristol Refugee Week	-	10,000	10,000	-
Eddie Byers	-	2,500	2,500	-
The Henry Smith Charity	-	39,300	39,300	38,800
John James Bristol Foundation	-	25,000	25,000	25,000
Lanydal	-	10,000	10,000	-
Lloyds Foundation	-	25,000	25,000	37,500
Bristol City Council- Early Years	-	-	-	25,000
Anonymous	-	-	-	20,000
Bristol City Council- Asylum Support	-	6,544	6,544	23,940
Garfield Weston	-	-	-	10,000
Quartet (ASP)	-	3,000	3,000	-
Quartet - New Beginning	-	10,000	10,000	-
Tudor Trust 2014-16	-	-	-	14,583
Swan Mountain- Early Years	-	-	-	2,000
Bristol City Council- BRILL	-	-	-	320
Church Urban Fund - Near Neighbours	-	-	-	1,000
Epaphras Trust	-	20,475	20,475	-
Paul Hamlyn	-	5,000	5,000	-
Bristol City Council - Impact Fund	-	47,724	47,724	-
	-	366,429	366,429	325,412

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2018

5 Expenditure on: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Salaries and social security costs	-	254,259	254,259	257,851
Pension	-	6,997	6,997	5,852
Childcare voucher cost	-	276	276	105
Supplies	-	4,204	4,204	5,660
Interpreting	150	6,090	6,240	3,543
Crèche	-	10,072	10,072	14,061
Hardship fund payments	3,127	801	3,928	3,822
Trips	543	597	1,140	4,561
LARA expenses	-	13,744	13,744	2,009
Dignity for Asylum Seekers	1,055	-	1,055	-
Syrian Resettlement	-	-	-	4,100
Beyond The Borders Picnic	-	9,860	9,860	-
Refugee Festival	-	10,000	10,000	-
Room hire	(59)	45,779	45,720	24,702
Catering	-	5,347	5,347	6,472
Publicity	164	782	946	200
Training	-	3,670	3,670	4,315
Staff recruitment	-	70	70	1,026
Photocopying, postage & stationery	-	4,196	4,196	6,031
Computer & internet expenses	-	3,354	3,354	5,171
Memberships	-	1,624	1,624	1,493
Miscellaneous (ACTA)	-	-	-	260
Telephone	-	4,200	4,200	3,014
Travel & meetings	392	3,894	4,286	4,677
Equipment & furniture	-	1,091	1,091	846
Evaluation	1,523	5,204	6,727	5,696
Removal	290	748	1,038	583
Petty cash discrepancy	32	358	390	1,453
Insurance	372	1,249	1,621	1,269
Safeguarding	-	998	998	893
Payroll fees	-	1,524	1,524	1,547
User engagement	-	1,949	1,949	2,009
Governance costs				
Trustee & Annual Report	-	2,217	2,217	1,921
Independent examiner's fees	-	1,200	1,200	1,300
	<u>7,589</u>	<u>406,354</u>	<u>413,943</u>	<u>376,442</u>

6 Net income/(expenditure) for the year

This is stated after charging:

	2018 £	2017 £
Independent examiner's fees	<u>1,200</u>	<u>1,300</u>

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2018

7 Staff costs and numbers

The aggregate payroll costs were:

	2018	2017
	£	£
Wages and salaries	254,891	261,234
Social security costs	7,979	12,450
Pension costs (defined contribution scheme)	6,997	5,852
	<u>269,867</u>	<u>279,536</u>

No employee received emoluments of more than £60,000 in either the 2017 or 2018 year. The total amount paid to key management personnel for services to the charity was £32,038 (2017: £33,265).

The average monthly head count was 19 staff (2017: 20).

8 Comparative Statement of Financial Activities

	Unrestricted Funds Restated £	Restricted Funds Restated £	Total Funds 2017 Restated £
Income and endowments from:			
Donations and legacies	58,802	335,744	394,546
Other trading activities	-	-	-
Investments	3,199	-	3,199
Charitable activities	14,591	-	14,591
Total income	<u>76,592</u>	<u>335,744</u>	<u>412,336</u>
Expenditure on:			
Raising funds	343	303	646
Charitable activities	44,110	332,332	376,442
Total expenditure	<u>44,453</u>	<u>332,635</u>	<u>377,088</u>
Net income/(expenditure)	32,139	3,109	35,248
Transfers between funds	(16,190)	16,190	-
Net movement in funds	<u>15,949</u>	<u>19,299</u>	<u>35,248</u>
Total funds at 1 April 2016	95,966	10,677	106,643
Total funds at 31 March 2017	<u>111,915</u>	<u>29,976</u>	<u>141,891</u>

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2018

9 Taxation

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

10 Debtors

	2018	2017
	£	£
Gift Aid	-	4,460
Bank interest accrued	-	459
Other debtors	1,499	3,388
Prepayments	3,703	4,552
	<u>5,202</u>	<u>12,859</u>

11 Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	10,436	11,154
Accruals	10,725	5,865
	<u>21,161</u>	<u>17,019</u>

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2018

12 Movement in funds

	At 01-Apr 2017 £	Income £	Expenditure £	Transfers £	At 31-Mar 2018 £
Restricted funds					
Big Lottery Fund	-	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	-
Welcome Centre	12,423	107,054	(103,497)	-	15,980
Main Office	-	9,057	(33,451)	24,394	0
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
Bristol Refugee Week	-	10,000	(10,000)	-	-
BRR Bike Appeal	522	-	-	-	522
	<u>29,976</u>	<u>380,366</u>	<u>(408,253)</u>	<u>35,252</u>	<u>37,341</u>
Unrestricted funds					
General funds	104,953	64,271	(2,172)	(34,832)	132,220
Designated funds:					
ACE	-	1,036	-	(1,036)	-
Asylum Support Project	-	4,732	-	-	4,732
Early Years Project	-	28,484	-	(3,049)	25,435
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 Fund	3,538	-	(1,297)	-	2,241
BRR Stress Counselling Fund	1,523	-	(1,523)	-	(0)
BRR Ethical Campaigning Fund	164	-	(164)	-	(0)
BRR Detention Expenses Fund	237	-	-	(237)	0
	<u>111,915</u>	<u>108,046</u>	<u>(8,677)</u>	<u>(35,252)</u>	<u>176,032</u>
Total funds	<u>141,891</u>	<u>488,412</u>	<u>(416,931)</u>	<u>0</u>	<u>213,373</u>

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2018

12 Movement in funds (Comparative figures)

	At 01-Apr 2016 £	Income £	Expenditure £	Transfers £	At 31-Mar 2017 £
Restricted funds					
Big Lottery Fund	4,061	91,830	(96,695)	804	-
Asylum Support Project	-	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	-	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	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 (including PWB): Developing Community Engagement projects.

Asylum Support Project

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. Funded by The Henry Smith Charity and Eddie Bryers (fund to be used in 2018/19). The carried forward balance also includes income for the website which will be spent in 2018/19.

BRISTOL REFUGEE RIGHTS
NOTES TO THE FINANCIAL STATEMENTS
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12 Movement in funds (continued)

Early Years Project	These are funds that are restricted to the Early Years project. Funders include Children in Need, Epaphras Trust and New Beginnings.
Welcome Centre	These are funds that are restricted to be used in running the Welcome Centre. Funders include Bristol City Council, Bristol City Council Impact Fund, Lloyds Foundation, New Beginnings and The John James
Main Office	These are funds that are restricted to be used in running the Main office. Funders include The John James Foundation, Church Urban Fund (Near Neighbours) and Paul Hamlyn.
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 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:

	2018	2017
	£	£
Balance at 1 April	2,976	4,537
Income received	2,480	3,160
Expenses	(4)	(4,721)
Held on behalf of BHN	<u>5,452</u>	<u>2,976</u>

BRISTOL REFUGEE RIGHTS
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14 Trustee transactions

No trustees received any remuneration in either the 2018 or 2017 financial years. One trustee (2017: three) was reimbursed for out of pocket travel expenses during the year totalling £15 (2017 £82).

Aggregate donations from trustees, key management personnel and related parties were £1,147 (2017: £2,332).

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.