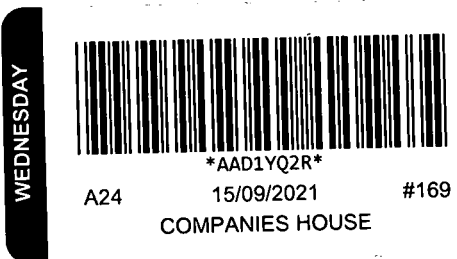


Company no. 05669208
Charity no. 1126646

Bristol Refugee Rights

Report and Financial Statements

31 March 2021



Bristol Refugee Rights

Reference and administrative details

For the year ended 31 March 2021

Company number 05669208

Charity number 1126646

Registered office and operational address Wellspring Settlement
43 Ducie Road
Barton Hill
Bristol
BS5 0AX

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Kenneth Macharia	Chair since 12 November 2020
Professor Chris Bertram	Chair until 12 November 2020
Helena Milton-Thompson	Vice Chair since 12 November 2020
Nasim Dumont	Vice Chair until 12 November 2020
Maria Williams	Treasurer
Mano Candappa	
Natasha Carver	
Josie Forsyth	
Emmanuel Nsofwa	Resigned 12 November 2020
Ruth Pickersgill	
Christina Stokes	
Irene Zikusoka	

Company secretary Sally Jones

Chief executive Beth Wilson

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

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Bristol Refugee Rights

Report of the Trustees

For the year ended 31 March 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Chair's report

My name is Kenneth Macharia and in line with BRR's commitment to be member led, I took over from Chris Bertram as Chair of Trustees last November. The past year has been a very challenging one for our members, staff and volunteers. With the drop-in closed because of the coronavirus pandemic, BRR has had to adapt. Thanks to our dedicated staff and the understanding of our members, we have been able to move many of our support services online and we have made it a priority to make sure that as many members as possible have the equipment and resources to engage with us virtually during what has been a very stressful and isolating time for refugees in the UK.

The pandemic has also coincided with our move away from Malcolm X Community Centre and the St Paul's Learning Centre to Wellspring Settlement (formerly Barton Hill Settlement and Wellspring Healthy Living Centre), as things open up, we are hoping to welcome everyone to our new base sometime in the Autumn. Thanks to our supporters and funders, we are well-equipped and resourced to continue our work as Bristol's leading refugee-support charity. The environment for refugees in the UK is getting no easier as the Home Office and the government introduce ever more hostile policies, but this makes our work more vital than ever for the members who depend on us. We will be doing lots of consultation to come up with the best way of working going forward. Learning from the past year, we will combine the best part of online and face to face as far as resource restrictions allow.

I would like to thank Beth Wilson, our Director, for her hard work and support in making this possible. I have been learning a lot and I have a wonderful team around me that's extremely supportive. As Chair, I have appreciated much more the dedication and selfless work of my fellow Trustees and the dedication of staff, volunteers and members. Finally, thank you to Emmanuel Nsofwa who stood down as Trustee during the year.



Kenneth Macharia, Chair of the Board of Trustees

Bristol Refugee Rights

Report of the Trustees

For the year ended 31 March 2021

Structure, governance and management

Organisation

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

The charity is controlled by its governing document, Memorandum and Articles of Association which was last updated at the AGM in October 2019. 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 Trustees. The Board of Trustees can set up sub-committees (i.e. to deal with detailed finances, personnel issues etc.) but key decisions have to be taken by the full Board and sub-committees have to report back to the Board. A Delegated Responsibility Policy is in place as well as Terms of Reference and Standing Orders for each operating sub-committee. During the course of 2020/21 the sub-committee structure underwent a review. Therefore, until November 2020, the following sub-committees existed: Staffing and Finance; Fundraising and Communications; Premises; Early Years Project (with the latter two sub-committees meeting only as required). Since November 2020, the following sub-committees have formed and all meet regularly in line with the workload and role of the committee: Finance and Fundraising; Staffing; Governance; Early Years Committee. In 2021 a Strategy Working Group of Staff and Trustees has also been formed to support the development of a new 5 year Strategic Plan.

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 regular 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 the development of a 3 year Income Generation Strategy which plans for and supports 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.

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.

Bristol Refugee Rights

Report of the Trustees

For the year ended 31 March 2021

Objectives and activities

Objects of the charity

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

- 1 To relieve the needs of asylum seekers, refugees and migrants by the provision of information, advice and support;
- 2 To preserve and protect the physical and mental health of asylum seekers, refugees and migrants and the dependants of persons in those categories;
- 3 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;
- 4 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;
- 5 To advance the education and training of refugees, asylum seekers, migrants and their dependants; and
- 6 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; and
 - Promoting respect for human rights among individuals and corporations.

In normal circumstances, 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. 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, refugees and other migrants).

However, in late January and February of 2020, the first cases of a new Coronavirus, named COVID19, emerged in England. In early March 2020, the first death in England occurred, individuals and organisations started to become concerned about the implications of this new virus; people were told to keep their distance and wash their hands more. In March 2020, government restrictions on businesses and social contact started to be introduced, with a full lockdown announced on 23 March 2020. Messages emerged that older people and those of Black, Asian and Minority Ethnic background were at greater risk. As a result, Bristol Refugee Rights services, many of which were predominantly if not wholly delivered face to face pre-pandemic, were forced to change overnight. Our services delivered during 2021 have therefore been as follows:

- The Advice Team has offered support, information and advice to asylum seekers and others with insecure immigration status. This has involved operating an open access telephone line for individuals (taken over by the Welcome Team since January 2021) as well as receiving requests for advice and referrals from other voluntary and statutory sector partners. They have mostly worked on the phone, meeting people in person where necessary. They have supported people to:
 - Understand their immigration status and options for regularising it;
 - Understand and realise their entitlements to accommodation and support;
 - Challenge the provision of inappropriate accommodation;
 - Understand what is happening with their asylum claim and correspondence received about it;

Bristol Refugee Rights

Report of the Trustees

For the year ended 31 March 2021

- Find a solicitor or address problems with their solicitor; and
- Access or deal with problems related to healthcare, education or support from social services.
- The Welcome Team has supported people proactively, with wellbeing, social, English language, information and meeting basic needs. At the start of the pandemic they reached out to our members to check on them, understand their needs and provide them with emotional and practical support. They have supported people in the following ways:
 - Wellbeing/outreach calls regularly to those most vulnerable/in need;
 - Provision of data and devices (phones/tablets/laptops) and support to set them up and use them;
 - Virtual (and outdoor during the summer months) groups including exercise, wellbeing, social activities, a conversation club and English language classes;
 - Family support including virtual activities for children e.g. storytelling;
 - Asylum Guides – a project aimed at supporting people to better understand and be better prepared for the asylum process; and
 - Support for those who are destitute e.g. food referrals, signposting and referrals to other services, distribution of emergency grants.
- Since summer 2020, the Home Office opened an emergency Initial Accommodation in Bristol to house the increasing number of asylum seekers in England. This was a direct response to them not being able to evict people during the pandemic and the high number of boat arrivals during 2020. We have provided outreach 2 days a week, supporting people to access health services, navigate the asylum process and the city and ensure that they are connected with other asylum seeker and refugee services in Bristol.
- In November 2020 we were able to start a new project as a result of Covid Emergency Funding. The CLEAR Project works with our members who are in the most complex situations; it supports them to navigate the different agencies that are working with them, to access agencies who they could be receiving support from, to be safe and to move forward.
- Our Young People's Project works with young people aged 16-25 who are subject to immigration control. Since November 2020, this work has been focused on supporting those who are the responsibility of Bristol City Council. The project also works closely with the Council on best practice.
- Member participation and leadership continues to be embedded within BRR. Despite the pandemic, our Member Consultation Group has continued to meet monthly. We have continued to support asylum seekers and refugees to volunteer. Since February 2021 we have refreshed our project aimed at giving asylum seekers and refugees a voice in system change with a current focus on two areas: those with No Recourse to Public Funds; and Young People.
- Pride Without Borders project provides specific support to LGBT+ asylum seekers and refugees and has continued to do so online, by phone and face to face where possible throughout the last year.

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.

- BRR is a place of solidarity and trust; being member led is fundamental; members are supported to participate throughout the organisation;
- BRR prioritises welcome, safety, wellbeing and equality;
- BRR services are holistic; complimentary and integrated;
- Many BRR services are unique in Bristol: an Advice Service which includes asylum support advice; an Early Years Project for refugee and migrant children; an LGBT+ group specifically for asylum seekers, refugees and migrants; and

Bristol Refugee Rights

Report of the Trustees

For the year ended 31 March 2021

- BRR works in partnership; convening city-wide fora, bringing organisations together and working strategically to meet the needs of members and tackle root causes of the problems they face.

BRR provides welcome in Bristol; asylum seekers, refugees and other migrants:

- have their basic needs met;
- improve their wellbeing;
- have a better understanding of and are better able to navigate the asylum system; and
- develop personally and become more independent.

We also campaign more widely for the human rights of refugees, asylum seekers and other migrants with insecure immigration status. Bristol Refugee Rights aims to be a 'lived experience-led' organisation. We hold OISC accreditation to Level 3 in Asylum Law and Level 2 in Immigration Law. We are a Living Wage Accredited Employer.

In 2020/21, we achieved the following:

- We supported 840 people, 334 of whom accessed our services for the first time during the year;
- 492 people received support from the Advice Team;
- 448 people have received Wellbeing/Outreach calls;
- We distributed £45,400 in Emergency Winter Grants to individuals in partnership with Refugee Women of Bristol, British Red Cross, Borderlands and Bristol Hospitality Network;
- We bought £3,125 worth of supermarket vouchers for families;
- £8,142 purchased and distributed in phone top ups/data;
- £5,652 spent on tech devices with 197 devices (a combination of purchased by us and donated by individuals/businesses) distributed in total;
- We made 1,820 referrals for food;
- 303 participants on our BRR WhatsApp information broadcast group received regular information about services, Covid-19 rules and staying safe;
- All individuals we have contacted / who have contacted us have had the option of using an interpreter;
- COVID safety videos/information has been shared in own language where available. We have produced 2 translated leaflets on behalf of Bristol organisations with services information;
- We supported numerous national campaigns – signing letters, posting on social media. We have also advocated locally for better treatment, services and support particularly for those accommodated in Initial Accommodation and those accommodated under Everyone In;
- We continued to embed Early Action principles throughout our work and obtained funding to test a "Complex Needs Caseworker" post – known as the CLEAR project;
- There have been no Covid outbreaks linked to our work; we have supported and enabled the containment of outbreaks in the IA hotel;
- We have worked collaboratively with BRASP partner organisations and produced a report on the impact of that collaboration which demonstrates that as a sector we have done more for more people than we would have been able to do as individual organisations;
- Our 6 strategic priorities have remained at the heart of what we do although have been significantly more challenging to meet in some cases;
- We secured in excess of £200,000 in emergency funds for the current financial year and exceeded our grant funding target for the year. All funding deadlines and reporting deadlines were met. Good relationships were maintained with funders through regular provision of updates;

Bristol Refugee Rights

Report of the Trustees

For the year ended 31 March 2021

- We held a Black Lives Matter meeting and explored the intersection between the issues of race, immigration status and other equality issues and recognised that as an organisation working with asylum seekers and refugees, it is imperative that we build our understanding of the discrimination faced by our members and others in society due to each and all of these issues. We have committed to building our understanding of racism and how to be anti-racist; but also to continuing to address the intersectionality between the multiple and complex issues those who use our services face. A Working Group of Staff and Trustees have developed a programme of specific actions that will be taken as we continue on our journey; and
- We held 12 virtual MCG meetings; 20 different people have engaged with the MCG with an average of between 6 and 7 people attending each meeting.

You can find out more about us on our website: www.bristolrefugeerights.org

Financial review

In 2020-21 BRR generated funding of £793,189 and spent £630,246 (including gifts in kind of £21,800). Most of our funding came from trusts, foundations, and Bristol City Council, while £103,019 of our funding came from individual donors. We secured in excess of £200,000 in Covid emergency funds to be spent during the financial year. A proportion of the income received in the latter half of the year was restricted for delivery of services in 2021/22.

We also secured £18,105 through a Crowdfunder which specifically enabled us to support our members with their tech needs which became both more apparent and more urgent during Covid. The funding raised allowed us to purchase data top ups, devices and provide support to our members to be digitally included. We also secured £46,230 of funding through Bristol City Council Emergency Winter Grants. This funding was specifically to be used to give out grants to individuals who were in need of financial support.

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 2020/21, the policy was to hold a financial reserve equivalent to 3 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 budgeted expenditure for 2021/22 is £603,472 and therefore the target is £150,868 in general funds. Our general reserve at the end of March 2021 is £182,949 which is 21% over the target.

Statement of responsibilities of the Trustees

The Trustees (who are also Directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Bristol Refugee Rights

Report of the Trustees

For the year ended 31 March 2021

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 charity and of the income and expenditure of the charity for that period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

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 re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

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.

Approved by the Trustees on 9 September 2021 and signed on their behalf by



Kenneth Macharia, Chair of the Board of Trustees

Independent examiner's report

To the trustees of

Bristol Refugee Rights

I report to the trustees on my examination of the accounts of Bristol Refugee Rights (the charitable company) for the year ended 31 March 2021, which are set out on pages 10 to 27.

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.

Alison Godfrey

Date: 13 September 2021

Alison Godfrey FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Bristol Refugee Rights

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

		Restricted	Unrestricted	2021 Total	2020 Total
	Note	£	£	£	£
Income from:					
Donations	3	606,950	151,246	758,196	529,335
Charitable activities	5	11,263	19,928	31,191	19,407
Other trading activities	6	-	1,170	1,170	5,605
Investments		-	2,632	2,632	969
Total income		<u>618,213</u>	<u>174,976</u>	<u>793,189</u>	<u>555,316</u>
Expenditure on:					
Raising funds		6,619	38,768	45,387	40,761
Charitable activities		<u>519,156</u>	<u>65,703</u>	<u>584,859</u>	<u>442,413</u>
Total expenditure	8	<u>525,775</u>	<u>104,471</u>	<u>630,246</u>	<u>483,174</u>
Net income		92,438	70,505	162,943	72,142
Transfers between funds		<u>46,475</u>	<u>(46,475)</u>	-	-
Net movement in funds	9	138,913	24,030	162,943	72,142
Reconciliation of funds:					
Total funds brought forward		<u>149,992</u>	<u>220,487</u>	<u>370,479</u>	<u>298,337</u>
Total funds carried forward		<u><u>288,905</u></u>	<u><u>244,517</u></u>	<u><u>533,422</u></u>	<u><u>370,479</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Bristol Refugee Rights

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Current assets				
Debtors	12	8,230		8,844
Cash at bank and in hand		<u>558,171</u>		<u>378,943</u>
		566,401		387,787
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(32,979)</u>		<u>(17,308)</u>
Net current assets			<u>533,422</u>	<u>370,479</u>
Total assets less current liabilities			<u>533,422</u>	<u>370,479</u>
Net assets	14		<u><u>533,422</u></u>	<u><u>370,479</u></u>
Funds	15			
Restricted funds			288,905	149,992
Unrestricted funds				
Designated funds			61,568	81,940
General funds			<u>182,949</u>	<u>138,547</u>
Total charity funds			<u><u>533,422</u></u>	<u><u>370,479</u></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 9 September 2021 and signed on their behalf by



Kenneth Macharia, Chair of the board of trustees

Bristol Refugee Rights**Statement of cash flows****For the year ended 31 March 2021**

	2021 £	2020 £
Cash used in operating activities:		
Net movement in funds	162,943	72,142
Adjustments for:		
Dividends, interest and rents from investments	(2,632)	(969)
Decrease / (increase) in debtors	614	(4,066)
Increase / (decrease) in creditors	15,671	(3,595)
Net cash provided by / (used in) operating activities	176,596	63,512
Cash flows from investing activities:		
Dividends, interest and rents from investments	2,632	969
Net cash provided by / (used in) investing activities	2,632	969
Increase / (decrease) in cash and cash equivalents in the year	179,228	64,481
Cash and cash equivalents at the beginning of the year	378,943	314,462
Cash and cash equivalents at the end of the year	558,171	378,943

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol Refugee Rights meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves and having considered the impact of the ongoing Covid pandemic. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Conduit funding

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

e) Donated goods and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) 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.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. 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. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs are allocated in full to charitable activities.

j) 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.

k) Cash at bank and in hand

Cash at bank and cash 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.

l) 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.

m) 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.

n) Pension costs

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

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

o) 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 key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations	371,954	157,381	529,335
Charitable activities	-	19,407	19,407
Other trading activities	-	5,605	5,605
Investments	221	748	969
Total income	372,175	183,141	555,316
Expenditure on:			
Raising funds	37,803	2,958	40,761
Charitable activities	379,784	62,629	442,413
Total expenditure	417,587	65,587	483,174
Net income and net movement in funds	(45,412)	117,554	72,142

Bristol Refugee Rights**Notes to the financial statements****For the year ended 31 March 2021**

3. Income from donations	Restricted	Unrestricted	2021 Total
	£	£	£
Grants (see note 4)	571,976	29,180	601,156
Subscriptions and donations	31,097	71,922	103,019
Membership fees	-	908	908
Gift aid	3,877	14,655	18,532
Gifts in kind*	-	21,800	21,800
Coronavirus Job Retention Scheme	-	12,781	12,781
Total income from donations	606,950	151,246	758,196

*Gifts in kind received during the year relate to the provision of refurbished technology (phones, laptops, tablets), personal protective equipment and staff training. The charity also benefitted from donated food and clothing supplies for distribution directly to beneficiaries. As these goods are inherently difficult to value reliably, these donations are not included in the above figures.

Prior period comparative:

	Restricted	Unrestricted	2020 Total
	£	£	£
Grants (see note 4)	345,859	70,460	416,319
Subscriptions and donations	26,083	67,010	93,093
Membership fees	12	493	505
Gift aid	-	13,918	13,918
Gifts in kind*	-	5,500	5,500
Total income from donations	371,954	157,381	529,335

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

4. Grant income	Restricted £	Unrestricted £	2021 Total £
AB Charitable Trust	15,000	-	15,000
Awards for All (National Lottery Community Fund)	9,999	-	9,999
BBC Children in Need	22,536	-	22,536
Bristol City Council (Business rates and discretionary grants)	-	9,800	9,800
Bristol City Council (ESOL Assessment)	10,794	-	10,794
Bristol City Council (Impact Fund)	54,883	-	54,883
Bristol City Council (Winter hardship grants)	46,230	-	46,230
Community chest	2,000	-	2,000
Community Justice fund	20,000	-	20,000
CSP Solidarity Fund	5,000	-	5,000
J & M Britton	3,000	-	3,000
John James Bristol Foundation	52,854	12,500	65,354
Lethersellers Fund	1,500	-	1,500
Lloyds Bank Foundation	54,000	6,880	60,880
Mazi project	400	-	400
Nationwide Foundation	49,810	-	49,810
Paul Hamlyn Foundation	80,000	-	80,000
Quartet Community Foundation	2,500	-	2,500
Refugee Action (National Lottery Community Fund)	72,071	-	72,071
Rycklow Trust	5,299	-	5,299
Swain Mountain	4,000	-	4,000
The Barrow Cadbury Trust (COVID-19 Support Fund)	33,100	-	33,100
The Blue Thread	5,000	-	5,000
Tudor Trust	22,000	-	22,000
	<u>571,976</u>	<u>29,180</u>	<u>601,156</u>

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

4. Grant income (continued)

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
AB Charitable Trust	20,000	-	20,000
Allen and Nesta Ferguson Charitable Trust	10,000	-	10,000
BBC Children in Need	21,497	-	21,497
Bristol City Council (ESOL Assessment)	7,710	-	7,710
Bristol City Council (ESOL Network and Website)	11,000	-	11,000
Bristol City Council (Impact Fund)	58,860	-	58,860
Bristol City Council (Young People)	10,000	-	10,000
Garfield Weston Foundation	-	10,000	10,000
John R Murray Charitable Trust	15,000	-	15,000
Lloyds Bank Foundation	33,500	-	33,500
Nationwide Foundation	-	49,460	49,460
Nisbet Trust	15,000	-	15,000
Paul Hamlyn Foundation	75,000	-	75,000
People's Postcode Lottery	15,000	5,000	20,000
Quartet Community Foundation	20,163	-	20,163
Refugee Action (National Lottery Community Fund)	28,929	-	28,929
SC and ME Moreland's Charitable Trust	-	1,000	1,000
Society of Merchant Venturers	4,200	-	4,200
St Stephens and St James Trust	-	5,000	5,000
	<u>345,859</u>	<u>70,460</u>	<u>416,319</u>

5. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Early years project - services provided	5,144	-	5,144	8,877
Training income	-	9,937	9,937	10,530
Other charitable activities	<u>6,119</u>	<u>9,991</u>	<u>16,110</u>	-
Total income from charitable activities	<u>11,263</u>	<u>19,928</u>	<u>31,191</u>	<u>19,407</u>

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

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

6. Income from other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Rental income	-	1,170	1,170	5,321
Merchandise	-	-	-	284
Total income from other trading activities	-	1,170	1,170	5,605

All income from other trading activities in the prior year was unrestricted.

7. Government grants

The charitable company receives government grants, defined as funding from Bristol City Council, the National Lottery, and the furlough grant under the Coronavirus Job Retention Scheme. The total value of such grants in the period ending 31 March 2021 was £134,488 (2020: £87,570). There are no unfulfilled conditions or contingencies attaching to these grants in 2020 or 2021. Additionally the charity receives funding from the National Lottery, amounting to £82,070 in 2021 (2020: £28,929).

8. Total expenditure

	Raising funds £	Charitable activities £	2021 Total £
Fundraising	6,619	-	6,619
Hardship *	-	83,533	83,533
Interpreting	-	33,414	33,414
Monitoring and evaluation	-	4,140	4,140
Office costs	-	64,731	64,731
Professional fees	-	12,145	12,145
Room hire	-	4,062	4,062
Staff salaries (note 10)	38,768	340,766	379,534
Training	-	4,600	4,600
Support and governance costs:			
Computer and internet	-	34,415	34,415
Governance	-	613	613
Insurance	-	1,415	1,415
Membership fees	-	985	985
Volunteers expense	-	40	40
Total expenditure	45,387	584,859	630,246

* Included within hardship are grants paid to individuals of £65,333 (2020: £2,798). This includes the purchase of computer equipment and other devices, vouchers, cash payments, reimbursed expenses and in kind donations of mobile phones, laptops and phone credit. All grants were paid to support beneficiaries during the Covid pandemic. Grants paid to institutions are detailed below:

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

8. Total expenditure (continued)

Grants to institutions:	2021 £	2020 £
Red Cross	7,600	-
Refugee Women of Bristol	4,600	-
Borderlands	3,200	-
Bristol Hospitality Network	2,800	-
	18,200	-

Prior period comparative

	Raising funds £	Charitable activities £	2020 Total £
Catering	-	4,640	4,640
Events and trips	-	868	868
Fundraising	6,342	-	6,342
Hardship	-	2,798	2,798
Interpreting	-	11,948	11,948
Monitoring and evaluation	-	4,485	4,485
Office costs	-	23,983	23,983
Professional fees	-	8,237	8,237
Room hire	-	37,433	37,433
Staff salaries (note 10)	34,419	313,757	348,176
Training	-	5,923	5,923
Support and governance costs:			
Computer and internet	-	14,652	14,652
Governance	-	3,099	3,099
Insurance	-	2,501	2,501
Membership fees	-	2,135	2,135
Travel and subsistence	-	1,622	1,622
Volunteers expense	-	4,332	4,332
Total expenditure	40,761	442,413	483,174

9. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	107
Independent examiner's remuneration:	2,400	1,500

During the year, no trustees were reimbursed for expenses (2020: 4 trustees, relating to travel, training and subsistence).

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

10. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	349,037	318,895
Social security costs	19,328	18,654
Pension costs	11,169	10,627
	<u>379,534</u>	<u>348,176</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the trustees and director. The total employee benefits of the key management personnel were £42,122 (2020: £35,960).

	2021 No.	2020 No.
Average head count	<u>23</u>	<u>24</u>

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12. Debtors

	2021 £	2020 £
Trade debtors	1,835	2,197
Prepayments	1,818	3,586
Accrued income	4,577	3,061
	<u>8,230</u>	<u>8,844</u>

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

13. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	4,497	782
Accruals	17,225	5,401
Other taxation and social security	11,257	7,745
Funds held on behalf of Bristol Hospitality Network	-	3,380
	<u>32,979</u>	<u>17,308</u>

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	288,905	61,568	215,928	566,401
Current liabilities	-	-	(32,979)	(32,979)
Net assets at 31 March 2021	<u>288,905</u>	<u>61,568</u>	<u>182,949</u>	<u>533,422</u>
Prior period comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	149,992	81,940	155,855	387,787
Current liabilities	-	-	(17,308)	(17,308)
Net assets at 31 March 2020	<u>149,992</u>	<u>81,940</u>	<u>138,547</u>	<u>370,479</u>

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

15. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Advice	4,174	115,085	(55,427)	-	63,832
Lloyds DCMS	-	27,000	(27,790)	790	-
English and computer classes	18,672	11,343	(22,262)	2,247	10,000
Early years project	8,943	73,822	(55,116)	2,371	30,020
Welcome team	29,132	221,706	(175,539)	-	75,299
Main office	34,419	92,640	(103,625)	30,428	53,862
Young people's project	54,652	60,475	(69,831)	-	45,296
Member participation	-	2,547	(7,733)	10,639	5,453
Pride Without Borders	-	13,595	(8,452)	-	5,143
Total restricted funds	149,992	618,213	(525,775)	46,475	288,905
Unrestricted funds					
<i>Designated funds:</i>					
BRR Sue Njie hardship fund	2,480	-	-	-	2,480
Pride Without Borders	-	9,288	-	-	9,288
Main office	-	9,800	-	-	9,800
Advice Designated Fund - Asylum					
Homelessness Project	49,460	-	(49,460)	-	-
New premises	30,000	-	-	(30,000)	-
Strategic reserve	-	-	-	40,000	40,000
<i>Total designated funds</i>	<i>81,940</i>	<i>19,088</i>	<i>(49,460)</i>	<i>10,000</i>	<i>61,568</i>
General funds	138,547	155,888	(55,011)	(56,475)	182,949
Total unrestricted funds	220,487	174,976	(104,471)	(46,475)	244,517
Total funds	370,479	793,189	(630,246)	-	533,422

Purposes of restricted funds

Advice

This project has been funded by donations, fundraising and grants from Refugee Action Early Action project, Leathersellers (Covid), Tudor Trust, AB Charitable Trust, Barrow Cadbury (Covid), Migration Exchange Respond and Adapt, Paul Hamlyn Foundation (Covid), Community Justice Fund and Nationwide Community Foundation.

Lloyds DCMS

Funding was received from Lloyds which was specifically to assist us in our Covid response. It was used for purchasing equipment to make the office safe, additional computer equipment and to fund training for volunteers.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

15. Movements in funds (continued)

English and computer classes	These are funds restricted to be used for English classes and included funding through Community Learning at Bristol City Council for delivery of education funded by WECA and for the ESOL single assessment project.
Early years project	These are funds that are restricted to the Early Years project. Funders include BBC Children in Need, J & M Britton, Swan Mountain, Ryklow Charitable Trust, Paul Hamlyn Foundation (Covid), John James Foundation and Mazi project. Refugee Women of Bristol also contributed to the running of the project.
Welcome team	These are funds that are restricted to be used in running the Welcome Team. Funders include Bristol City Council Impact Fund, Refugee Action Early Action, AB Charitable Trust, People's Postcode, Lloyds Foundation, Barrow Cadbury (Covid), Migration Exchange Respond and Adapt, John James Foundation, Leathersellers (Covid), The Blue Thread, Paul Hamlyn Foundation (Covid), Quartet and Awards for All.
Main office	These are funds that are restricted to be used in running the Main office. Funders include Lloyds Foundation, Refugee Action Early Action, Quartet, Tudor Trust, Migration Exchange Respond and Adapt and Paul Hamlyn Foundation (Covid).
Young people's project	The Young People's Project was initially funded by Paul Hamlyn Foundation for 2 years starting in November 2018. Income was also received through the Big Give fundraising campaign. A further 3 years of funding was agreed with Paul Hamlyn Foundation starting in November 2020. We also used funding received from Paul Hamlyn Foundation (Covid grant).
Member participation	In 2019/20 we received a grant from Lloyds Foundation to support our members (service users) to speak out about their experiences of being subject to a "No Recourse to Public Funds" condition. This project builds on the work of our VOICE project, providing training, building confidence, and providing opportunities to advocate for better treatment for asylum seekers, refugees and other vulnerable migrants.
Pride Without Borders	These are funds that are restricted to be used for Pride Without Borders and include Critical Social Policy Fund and Community Justice Fund.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

15. Movements in funds (continued)

Purposes of designated funds

BRR Sue Njie hardship fund

These are funds that are designated to be used to help destitute asylum seekers.

Pride Without Borders

A crowdfunder in 2020 raised funds specifically respond for Pride Without Borders. The funds raised were designated specifically for costs associated with this project.

Main office

The Main Office designated fund is made up of grants received as unrestricted but which were allocated for use by the core/main office functions of the organisation including JJ Charitable Trust and Lloyds Foundation.

Advice Designated Fund - Asylum Homelessness Project

A grant was received from Nationwide Community Foundation in March 2020 for the financial year 2020/21. Due to the pandemic, we were informed by the funder that the grant could be treated as unrestricted funding, however it was agreed by trustees that the funding should be designated as for the purpose it was originally intended which was to support the Advice Team with their Asylum Homelessness work. Some of the funding was allocated to Main Office in line with the budget originally submitted to Nationwide.

New premises

In 2019 trustees designated £30,000 of unrestricted funds for future premises. The move that took place during 2020/21 did not use this reserve, as it was funded from unrestricted funding received during the year. The funds have therefore been transferred into a newly created Strategic Reserve.

Strategic reserve

At the end of 2020/21, trustees designated £40,000 of unrestricted reserves as for strategic purposes. This is made up of £30,000 previously designated as for new premises and an additional £10,000 from unrestricted funding. The purpose of this reserve is to enable the organisation to plan and prepare for the future. Trustees expect that the organisation may have additional premises needs in the short term and may still want to explore purchasing its own building in the longer term and it is intended that having this reserve will enable BRR to be prepared for this.

Transfers between funds

Transfers in to restricted funds represent contributions from general reserves to top up overspends on restricted projects. Transfers between designated funds are to reallocate funds to the new strategic reserve.

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

15. Movements in funds (continued)

Prior period comparative	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
Advice	47,992	40,010	(86,586)	2,758	4,174
English and computer classes	25,326	43,710	(50,364)	-	18,672
Early action	8,264	419	(419)	(8,264)	-
Early years project	26,724	44,000	(61,781)	-	8,943
Welcome centre	29,213	105,874	(108,510)	2,555	29,132
Main office	6,250	37,878	(12,660)	2,951	34,419
Young people's project	51,635	91,784	(88,767)	-	54,652
Public speaking	-	8,500	(8,500)	-	-
Total restricted funds	195,404	372,175	(417,587)	-	149,992
Unrestricted funds					
<i>Designated funds:</i>					
Advice	10,000	-	(10,000)	-	-
BRR Sue Njie hardship fund	2,480	-	-	-	2,480
Pride Without Borders	2,240	4,575	(8,284)	1,469	-
Main office	-	15,000	(15,000)	-	-
Asylum Homelessness Project	-	49,460	-	-	49,460
New premises	-	-	-	30,000	30,000
<i>Total designated funds</i>	14,720	69,035	(33,284)	31,469	81,940
General funds	88,213	114,106	(32,303)	(31,469)	138,547
Total unrestricted funds	102,933	183,141	(65,587)	-	220,487
Total funds	298,337	555,316	(483,174)	-	370,479

16. Related party transactions

No related party transactions took place during the current year (2020: One trustee received £85 to provide training at an event for the Bristol medical school).

Bristol Refugee Rights

Notes to the financial statements

For the year ended 31 March 2021

17. Funds received as an agent

During the year, the charity acted as custodian trustee for a number of partner organisations. An analysis of the funds received and paid by the charity is given below. Funds held at the year end are detailed in note 13.

	Funds held at 1 April 2020 £	Funds received £	Funds paid £	Funds held at 31 March 2021 £
Bristol Hospitality Network	3,380	-	(3,380)	-
Lloyds Bank Foundation Welfare Fund	-	14,000	(14,000)	-
Quartet living expenses	-	3,281	(3,281)	-
	<u>3,380</u>	<u>17,281</u>	<u>(20,661)</u>	<u>-</u>

18. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021 £	2020 £
Amount falling due:		
Within 1 year	23,688	-
Within 1 - 5 years	80,934	-
	<u>104,622</u>	<u>-</u>