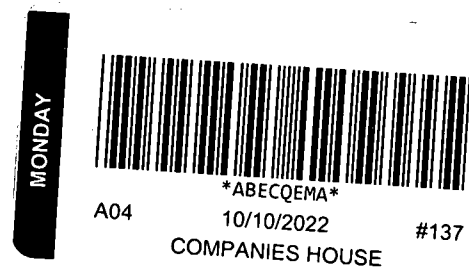


Company no. 07607693
Charity no. 1143313

Borderlands (South West) Limited
Report and Unaudited Financial Statements
31 March 2022



Borderlands (South West) Limited

Reference and administrative details

For the year ended 31 March 2022

Company number 07607693

Charity number 1143313

Registered office and operational address The Assisi Centre
Lawfords Gate
Bristol
BS5 0RE

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

Andrew Bent	
Peter Browne	Resigned 8 October 2021
Kimberlee Carstensen	Appointed 9 March 2022
Mary Hopper	Resigned 1 September 2022
Motcha Mary	Resigned 27 January 2022
Patrick McAlees	Appointed 9 March 2022
Richard McKay	
Bernard Morris	Appointed 15 June 2022
Cynthia Ochieng	
Antonio Stavrou	Resigned 14 July 2021
Nicholas Tarr	
Robert von Hawrylak	Resigned 5 March 2022

Bankers	Co-operative Bank	CAF Bank Ltd
	PO Box 250	25 Kings Hill Avenue
	Delf House	Kings Hill
	Southway	West Malling
	Skelmersdale	Kent
	WN8 6WT	ME19 4JQ

Aldermore Bank
Western House
Lynch Wood
Peterborough
PE2 6FZ

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

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

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).

Structure, governance and management

Structure

Borderlands (South West) Limited is constituted as a registered charity and company limited by guarantee. Our governing documents are the Memorandum and Articles of Association of the Company.

New trustees are recruited by invitation from the networks of existing trustees, by recommendation and by advertising in order to fill certain skill gaps. Following a detailed selection process approved by the Board, and the appropriate background checks, they are formally appointed after discussion at a meeting of the trustees. As part of our ambition to be more member-led, we intend to recruit people with experience of the UK asylum system to the board as we go forward.

Objectives and activities

Borderlands aims to support asylum seekers, refugees and migrants with insecure status in the Bristol area to participate in their local communities and rebuild their lives. Established in 2011, the charity grew out of the activities of St Nicholas Church in Easton, a deprived and diverse inner-city area. We have a Christian ethos which respects and values every individual; we do not promote religion and work with people of all faiths and none. Our values - the result of a consultation with over 100 staff, volunteers, service users and trustees - are Warmth, Sharing, Dignity and Respect for Everyone.

Our mission is to support people from a time of crisis when they first arrive in Bristol to a point where they can live independent lives. We do this by creating an inclusive community which supports people 'from exclusion to belonging'. We also aim to promote an inclusive culture in which local communities can understand and welcome refugees and to advocate for a fair and humane immigration system. Our vision is a society where people seeking sanctuary feel welcome and safe, have a sense of belonging in the community, make full use of their talents and abilities, and get the help they need to rebuild their lives.

The purpose of the charity as set out in our governing documents is:

- To relieve asylum seekers and refugees in need, hardship and distress by reason of their social and economic circumstances by the advancement of education, relief of poverty and the preservation and protection of good health;
- To promote social inclusion by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society; and
- To advance the education of the public regarding asylum seekers and refugees with the aim of increasing community cohesion and informing public policy.

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

Our members

The people we work with are called "members" because we want them to feel Borderlands belongs to them. Around 35% of our members are refugees, 55% are asylum seekers and 10% are other vulnerable migrants including survivors of trafficking and modern slavery. They come from over 50 countries, including Sudan, Somalia, Eritrea, Syria, Afghanistan, Iraq, Iran and Bangladesh.

Our members are often deeply traumatised, having lived through terrifying experiences and faced devastating losses. On arriving in the UK, asylum seekers are now being accommodated in Initial Accommodation hotels, typically for many months, with sometimes even basic support needs not being met. A huge backlog of asylum claims due to the pandemic has left more people waiting months or years in limbo, causing huge amounts of stress and driving many to despair. The new Nationality and Borders Act, which criminalises refugees for how they travel to the UK, will put our members at even greater risk of poverty and exploitation, as well as impacting on their mental health.

Main activities

Drop-in centre

Our Drop-in is a safe space open two days a week offering asylum seekers and refugees a compassionate welcome, community and support to rebuild their lives including:

- Our Welcome Team who help new members to register and access our projects and wider support in Bristol, where possible in a native language;
- A weekly delicious shared hot meal and healthy food to take home including a 'social supermarket' where members have ownership and autonomy over the food they choose;
- A Solidarity Fund of £10/week for a limited time, run with the Red Cross, offers financial respite to our destitute members who have no recourse to public funds and are homeless or temporarily hosted through partner agencies. People can use the fund to get phone credit, attend appointments and buy some food for their host, providing some dignity, showing solidarity and giving hope to those who fall through the gaps in the system. Alongside the fund we provide a one-to-one listening, signposting and problem-solving service. This allows a regular check-in and enables us to build a relationship and trust with our most vulnerable members;
- An Internet cafe and IT courses to enable members to communicate with support agencies, continue their education, keep in touch with loved ones, access benefits advice and search for jobs and housing;
- Hosting of external agencies who offer specialist advice or support, such as Herbalists without Borders, an osteopath and community music groups;
- Social activities including boat trips and guided walks, celebration of cultural events and an annual beach trip, and skill-based workshops such as print-making and film-making; and
- A Travel Fund for members to travel to their solicitor and court appointments.

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

Mentoring project

Our Mentoring Project provides one-to-one practical and emotional support from trained volunteer mentors to support asylum seekers and refugees to achieve some personal goals over six months. Mentors support mentees through the complex and challenging process of claiming asylum in the UK. They also help them to get to know Bristol, find volunteer placements, improve conversational English, access education or training, and cope with isolation and anxiety. We carefully recruit and train volunteers in the personal and practical skills to be an effective mentor. We then match mentors and mentees based on the linguistic, practical and/or emotional needs of the 'mentee' and the skill-set and experience of the mentor. Mentors and mentees meet once a week for at least an hour and are available by phone or social media at agreed times for more support if needed. We offer a thorough training for our mentors before they join the programme and support them through regular supervision and training.

Education Project

Our Education Project offers classes in English for Speakers of other Languages (ESOL) and literacy, and also helps students to explore other learning opportunities. Since Covid, we have focused on providing pre-entry and entry level classes for newly arrived asylum seekers who speak little or no English as this is the area of greatest need (and these people are most at risk of isolation and exclusion). We aim to support our learners through creative learning approaches (e.g. drama sessions) and we do regular needs assessments to inform the development of new learning activities. Our English classes are taught by our Education Manager and qualified volunteer teachers.

Health and Wellbeing Hub

Our Health and Wellbeing hub is a series of initiatives aimed at tackling health inequalities, some of which are funded by Bristol, North-Somerset and South Gloucestershire Clinical Commissioning Group. We work with the Asylum Seeker and Refugee Traumatic Stress Service to run fortnightly Sleep Support and Relaxation sessions for members who experience difficulties sleeping e.g. due to anxiety, nightmares and flashbacks. We are also working with the Haven Healthcare Clinic, other local refugee charities and new partners – such as Bloody Good period and Caafi Health – to provide workshops on vaccine awareness and women's health; pop-up clinics for vaccination, dental check-ups and general health checks; and workshops on making healthy and culturally appropriate food, including budgeting skills.

Outreach work

This year we started working with South Gloucestershire Council to deliver outreach support for asylum seekers housed in an Initial Accommodation hotel in Filton on the outskirts of Bristol one day a week. We are providing signposting information and one-to-one listening and problem-solving support, and assisting with health and social needs assessments, referrals and health navigation (e.g. booking doctors appointments). This work is still in its early stages and may develop to include social/wellbeing activities such as preparing meals for people to eat together, sleep and relaxation sessions and guided walks.

Housing Project

Our Housing Project was launched in 2017 when a private donation enabled us to pay the deposit on a four-bedroom house in Stapleton, a Bristol suburb with good transport links to the centre. Crossbridge House provides accommodation for four newly-granted refugees at a time for 6-12 months to help ease the transition to independence in the early days of renting when they do not yet have a bank account or money for a deposit. Each tenant is offered a mentor through our Mentoring Project.

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

Campaigning and advocacy

We regularly give talks in schools, colleges, churches and community groups to raise awareness of the issues facing asylum seekers and refugees in the UK. We also give TV and radio interviews and participate in national campaigns such as Refugee Week and local events such as Little Amal in Bristol and Bristol Refugee Festival. We seek to counteract the negative stereotyping of asylum seekers and refugees presented in the media, and to present a more factual and informed insight into their lives in Bristol. By challenging prejudice and changing attitudes, we aim to contribute to better integration and social cohesion.

Our volunteers

Our members have much to contribute in terms of skills, knowledge and lived experience. We provide volunteer opportunities to engage our members with their community, help them gain skills and confidence and alleviate stress and anxiety while they endure the long wait to hear a decision on their case. A team of over 60 volunteers delivers the majority of our frontline work, around 50% of whom are asylum seekers and refugees. We offer volunteers training and guidance for their professional development, meeting one-to-one every six months to set new objectives and help understand which opportunities and career path they want to follow.

Our partnerships

At Borderlands we aim to foster a culture of inter-agency working in order to coordinate services, create joint strategies, make best use of everyone's resources and avoid duplication. We are part of the Bristol Impact Fund and Bristol Refugee and Asylum Seeker Partnership (BRASP), both of which aim to improve partnership working and promote a culture of peer support, learning and sharing best practice. These partnerships include joint members' consultation, co-production work and a common needs assessment approach to inform the activities we develop as a sector and as individual organisations. Collectively we also have a stronger and more effective campaigning and advocating voice to impact on local and wider policy-making and to support emerging sector partnerships in other regions. As BRASP our shared values are: Lived experienced-led, Empowerment, Inclusive, Solidarity, Integrity and Independence. Borderlands also plays an active role in several forums including the Bristol Refugee Forum, Asylum Seeker and Refugee Wellbeing Forum and Young People's Forum.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Borderlands delivers public benefit both directly to our members and to the wider public through improved community cohesion and inclusion and by increasing understanding of issues relating to asylum seekers and refugees.

Achievements and performance

The Covid pandemic altered our way of working at Borderlands, and led us to become more flexible in adapting our activities so we can respond to potential future variants and restrictions. It also gave us the opportunity to step back and reflect on how we best meet the needs of our members.

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

There has been a significant increase in the number of asylum seekers in the Bristol area since 2020, most of whom are now being accommodated in Initial Accommodation hotels – some far from support agencies and services. This, together with the impact of Covid, has left the local refugee sector stretched. In response, we have reviewed roles within Borderlands and invested in building a robust and experienced team, including creating three new posts: an Education Manager, Project Administrator and Welcome and Members Participation Officer. We also launched new Health and Wellbeing activities, developed a more in-depth listening and problem-solving service for our destitute members, expanded our provision of English classes, introduced new IT courses, and began working in an Initial Accommodation hotel on the outskirts of Bristol.

350 asylum seekers and refugees benefitted from our work in 2021-22 including:

- Supporting 114 people per week with our Drop-In, including provision of hot meals and healthy food to take home, an internet cafe, print-making workshops and social activities including a boat trip, guided walk and beach trip;
- Our Welcome Team provided an introduction to our services and wider support in Bristol for 245 new members;
- Solidarity Fund payments and one-to-one support for 89 individuals to help them to get out of crisis;
- Emotional and practical support for 51 asylum seekers and refugees with our Mentoring Project;
- 12 Sleep Support and Relaxation sessions for 33 members;
- temporary accommodation and a springboard to independence for four refugees with our Housing Project; and
- 30 volunteering opportunities for our members.

Impact summary 2021-22:

	Number of asylum seekers & refugees supported
All Borderlands activities	350
Drop-in and Covid support	114 per week
Welcome Desk	245
Solidarity Fund	89
English classes	100
Mentoring Project	51
Sleep Support & Relaxation sessions	33
IT classes	12
Volunteer opportunities	30
Housing Project	4

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

Food

Food is very important to us at Borderlands: our members come together with us once a week to share a nourishing and delicious meal, creating social connections and friendships. The diversity of our community is reflected in our kitchen too, as our volunteer chefs from different parts of the world have cooked and delighted us with amazing food and recipes.

Over the pandemic we had to pause our shared meals, instead providing hot meals and bags of groceries for members to take away. We also brought in a home delivery system for those who were unable to get to Borderlands to ensure all our members had weekly access to food. While there were real downsides to this way of working, it helped us to realise that providing healthy, culturally appropriate food to take home was really important to our members. This year we introduced a Social Supermarket where our members have total ownership over what food they choose to take home. Unfortunately due to the new Covid variant – and the complex health needs and vulnerability of our members – we had to postpone re-starting our shared meals, although offered a sit-in option during the coldest months of the winter. We were delighted to fully re-open our Drop-in with shared meals in February 2022.

New Director

Our new Director, Susanna Revolti, started in her role as Director in October 2021, having previously worked as our Mentoring Manager since 2017. Susi has a deep commitment to working with refugees, and has worked as a Human Rights Observer in conflict and post-conflict countries and as a researcher and caseworker in refugee camps in Europe. Since starting as Director, she has completed a Clore Social Leadership course - an intensive six-month programme to help emerging leaders build their leadership potential, strengthen their networks, and drive change. Susi is passionate about making sure that strategic decisions are informed by our members, and is also working with the Bristol Refugee and Asylum Seeker Partnership to develop pathways through which people with lived experience can gain employment in the sector and take on leadership positions.

Member engagement

We made huge strides at Borderlands this year towards involving our members in development and delivery of our work to better reflect the communities we serve. We set up committees for finance and social activities on which members play a leading role, which are delegated power to make decisions on the day-to-day running of the charity. With the aim of becoming more member-led, we have just recruited for a new role: Welcome and Members Participation Officer – a refugee herself - who will listen to members' feedback and develop structures so that their voices inform strategic decisions. Our next step is to create an advisory board of experienced members to inform our strategy, support member consultation and attend trustee meetings. We plan to foster roles where our members can grow and take on leadership, managerial and trustee roles.

Our impact

We reviewed how we monitor and evaluate our work this year, helped by a PhD student with expertise in this area. This included installing a new Client Relationship Management system (Lamplight) to enable us to better track outputs and outcomes for individual members. We use an annual members survey, volunteer survey, feedback from specific activities, focus groups and case studies to measure our impact. We also hold quarterly volunteer team meetings to discuss the way we are delivering activities and to help us make improvements. The results of our evaluations are collated and assessed, and then reviewed by the staff and trustees to create a model of best practice for future projects.

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

We measure our progress against the following outcomes – asylum seekers and refugees will:

- Be supported at a time of crisis, and helped to move on positively with their lives;
- Feel socially connected, reducing isolation and improving mental wellbeing;
- Be able to navigate the asylum process, benefits, housing, health and/or employment systems and claim their rights and entitlements; and
- Have improved skills to move towards employment, including education, training and volunteering.

In our latest survey, 95% of members said Borderlands had helped reduce poverty and hardship, 79% had improved social connections, 97% had greater resilience and wellbeing, and 58% had increased skills and independence.

"Borderlands has been a light at the end of the tunnel for my husband and I. We have made wonderful friends and learnt about cultures and nationalities we didn't know about. In these uncertain circumstances for our personal lives and for the world, finding Borderlands has been a priceless hope. Thanks for always being concerned for those who need help and for promoting an environment of dignity, acceptance and respect. We will always be grateful."

Of those mentees who ended their mentoring partnership in 2021, 100% thought their mentor was the right person for them and would recommend the project to a friend. 89% felt more confident in speaking English, and 100% said that as a result of their mentoring partnership they feel less lonely and more integrated in the community. On average, 90% of those participating in our Mentoring Project start volunteering, 75% access education or training and 25% secure a job or job placement.

"I felt alone before and my English was very bad. Now I feel good. I am smiling. My confidence has built and I am really grateful. I will never forget you!" Mentee

"The best thing was seeing his increased confidence in talking about his achievements and taking decisions about his future." Mentor

Our English classes helped 100 of our members to make friends, study and build independence in 2021-22. Here are some comments from our students:

"I am happy. Lessons are interesting. The class is friendly. I am confident. My English is getting better. My vocabulary is increasing. My teacher is good."

"I have noticed a great improvement when I communicate with people. For example when I go to the supermarket. Everyone has told me that my English has improved a lot in the last few months. Also the English teachers are very good and very patient." Member

We provided 30 volunteering opportunities for our members last year, supporting them to gain skills and confidence, connect with their community and give them a sense of purpose while they wait for a decision on their asylum claim. In a survey with our member volunteers in October 2021, 100% said they had made new friends and felt part of Borderlands community as a result of volunteering and 57% had learnt new skills. Of those who are allowed to work, 57% said they felt more confident looking for work since volunteering at Borderlands.

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

"I would like to thank Borderlands for the wonderful opportunity it provides me. Since coming to Borderlands I have learnt that the greatest reward one can give to humanity is devoting his/her time to other."

"Borderlands has really changed my life, before I was always at home, I had nothing to do, but when I started volunteering I started feeling better."

As a result of our Sleep Support and Relaxation sessions, 80% of participants said they have seen a great improvement in their sleep and 90% will continue to practice the advice they have received and skills they have learned.

Case studies

Salha, a young Sudanese refugee mum of 4 kids, now co-runs a catering enterprise, 'Houria', with her mentor, Kim. Houria – which means freedom in Arabic – provides training and employment for female victims of trafficking and modern slavery in cooking African and middle eastern food. The idea for the enterprise was born at Borderlands and through the connection that the founder Kim had with the women here, especially from being part of the mentoring programme. Kim worked with women who were talented and passionate cooks who told her they needed sustainable employment and chances to make friends in Bristol.

When Gholam was referred to Borderlands from the Red Cross he was homeless. Due to his situation he had no recourse to public funds and was receiving no financial support. There was very little movement with his asylum case and his mental health was declining. We met Gholam and began issuing him solidarity payments and talking to him about his situation. We referred him to the Churches Night Shelter which gave him a room and three meals a day over winter as well as ongoing support from St Mungo's. He was then able to take the time to consult with his solicitor and submit a fresh claim, and is now due move into asylum accommodation. By linking into our solidarity payments we were able to work with Gholam to ensure he was also being referred into and supported by other services in Bristol.

Future plans

In response to increased demand, changing needs and a stretched local refugee sector, we have significantly expanded our staff team so that we have the capacity to grow and develop our work. We have ambitious plans for the coming year, including becoming more 'mobile' to reach more new asylum seekers and developing our support for those accommodated in hotels. We want to build on our work improving wellbeing and access to healthcare, expand our provision of English classes and further develop our learning and skills offer. We plan to connect up with other Mentoring Projects to better share learning and best practice with others and to create a forum with other ESOL providers to share resources and learning and better coordinate the local ESOL offer.

We will also step up our advocacy work with regards to the Nationality and Borders Bill, which will criminalise of refugees for how they travel to the UK, and give more voice to what is happening in the Initial Accommodation hotels. As part of this we will train a team of volunteer members in public speaking e.g. at campaigning events.

As part of their enhanced support, in the coming year Lloyds Bank Foundation will facilitate a governance review, a strategy workshop and a finance mentor to help us to create a robust finance strategy. These will all feed into a new five-year strategy we will produce in consultation with our members, volunteers, partners, funders, staff and trustees.

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

Thank you

We would like to thank all our funders this year, including Bristol City Council, the Albert Gubay Foundation, the John James Bristol Foundation, BNSSG Clinical Commissioning Group, The National Lottery Community Fund and others who choose to be anonymous. We are also most grateful to individuals, local businesses, social enterprises and charities who have made donations and supplied us with the majority of our food.

Financial review

The accounts for 2021-22 show income of £235,155 against expenditure of £232,308 – a surplus £2,847. There was a significant drop in donations from individuals, companies and community groups this year, due to Covid restricting our ability to organise fundraising events and – we suspect – the economic decline. This drop in income was mitigated by securing more income from grants.

We were successful in securing three multi-year grants this year, including from the Bristol Impact Fund, Albert Gubay Foundation and Lloyd's Bank Foundation (the latter to start in 2022-23). This funding will help to build sustainability, and we hope to secure at least two more multi-year grants in the coming year as we enter a period of growth and development.

Reserves policy

General reserves

The Trustees have a General Reserves Policy which follows the Charity Commission's guidance on charity reserves. This policy protects our operations and essential services from the potential risk of disruption at short notice due to a lack of funds while at the same time ensuring that Borderlands does not retain income for longer than required. The policy takes into account the operating expenses of the charity and maintenance of essential services in the event of a downturn in income and/or unforeseen increases in costs. It also takes account of the contractual obligations to the Charity's employees and the costs of closure or wind-down of its core operations. Having reserves at the beginning of the Covid pandemic gave Borderlands the flexibility to change the services we delivered to our members during lockdown and remain in operation. The current global economic uncertainty increases the probability that investment income of grant making bodies may be limited and this may result in a consequential reduction in grant income.

General reserves are not restricted to or designated for a particular purpose. General reserves are a part of net current assets and are equivalent to approximately four months' committed expenditure at budgeted 2022-23 levels which the Trustees consider to be an appropriate level for Borderlands. The basis of determining the target reserves level is kept under periodic review and will be adjusted as perceptions of risk and other factors change.

Designated and restricted funds

The trustees designated funds throughout the year from our unrestricted income to be used for the operation of the Legal and Destitution funds. Funds designated to our Destitution/Solidarity Fund were fully spent at the year end.

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

Restricted funds are held separately within the charity's financial accounts and are spent within the time-frame indicated by the donor which may cover more than one financial year.

During the pandemic our members' asylum cases were on hold and therefore funds restricted to the Legal Fund were put on hold. We are currently keeping the Legal Fund – which can contribute to helping asylum seekers to pursue their right to remain in the UK or reunite with family when public funds are not available - on hold pending a strategic decision in the coming year.

Our accounts show net current assets of £186,112 at 31 March 2022, of which £92,772 are free reserves (£93,340 of net current assets are restricted funds to be spent in 2022-23). Our forecast expenditure for 2022-23 is £299,340, so free reserves represent approximately 4 months' operating costs going forward.

Please note: a proportion of unrestricted funds shown on the balance sheet relates to the freehold property we use for our Housing Project and is therefore not available for spending.

Investment policy and objectives

All funds are held in the bank current accounts and are immediately available.

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).

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.

Borderlands (South West) Limited

Report of the trustees

For the year ended 31 March 2022

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are company members 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.

Approved by the trustees on 26 September 2022 and signed on their behalf by

Richard McKay

Richard McKay, Chair

Independent examiner's report

To the trustees of

Borderlands (South West) Limited

I report to the trustees on my examination of the accounts of Borderlands (South West) Limited (the charitable company) for the year ended 31 March 2022, which are set out on pages 14 to 28.

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

Godfrey Wilson Limited also provides bookkeeping and payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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.

William Guy Blake

Date: 28 September 2022

William Guy Blake

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

Borderlands (South West) Limited**Statement of financial activities (incorporating an income and expenditure account)****For the year ended 31 March 2022**

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	168,316	55,844	224,160	315,717
Charitable activities	4	-	9,287	9,287	7,200
Other income		-	1,300	1,300	-
Investments		-	408	408	765
Total income		<u>168,316</u>	<u>66,839</u>	<u>235,155</u>	<u>323,682</u>
Expenditure on:					
Raising funds		-	18,691	18,691	9,080
Charitable activities		<u>122,921</u>	<u>90,696</u>	<u>213,617</u>	<u>200,717</u>
Total expenditure	6	<u>122,921</u>	<u>109,387</u>	<u>232,308</u>	<u>209,797</u>
Net income / (expenditure)		45,395	(42,548)	2,847	113,885
Transfers between funds		<u>15,874</u>	<u>(15,874)</u>	-	-
Net movement in funds	7	61,269	(58,422)	2,847	113,885
Reconciliation of funds:					
Total funds brought forward		<u>32,071</u>	<u>284,213</u>	<u>316,284</u>	<u>202,399</u>
Total funds carried forward		<u>93,340</u>	<u>225,791</u>	<u>319,131</u>	<u>316,284</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.

Borderlands (South West) Limited**Balance sheet****As at 31 March 2022**

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	10		<u>226,769</u>	<u>216,146</u>
Current assets				
Debtors	11	29,262		19,627
Cash at bank and in hand		<u>190,301</u>		<u>232,098</u>
		219,563		251,725
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(33,451)</u>		<u>(32,837)</u>
Net current assets			<u>186,112</u>	<u>218,888</u>
Total assets less current liabilities			412,881	435,034
Creditors: amounts falling due after more than 1 year	13		<u>(93,750)</u>	<u>(118,750)</u>
Net assets	14		<u>319,131</u>	<u>316,284</u>
Funds	15			
Restricted funds			93,340	32,071
Unrestricted funds				
General funds			<u>225,791</u>	<u>284,213</u>
Total charity funds			<u>319,131</u>	<u>316,284</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 period 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 26 September 2022 and signed on their behalf by

Richard McKay

Richard McKay, Chair

Borderlands (South West) Limited

Notes to the financial statements

For the year ended 31 March 2022

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.

Borderlands (South West) Limited 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 confirmed future funding. There are no material uncertainties about the charity's ability to continue as a going concern.

c) 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.

d) 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.

e) 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.

Borderlands (South West) Limited

Notes to the financial statements

For the year ended 31 March 2022

f) 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.

g) 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 have been allocated in full to the cost of charitable activities this year, on the basis that the charity has not expended any significant resources towards fundraising this year, outside of the staff time already allocated.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	50 years
Furniture and equipment	4 years
Phone equipment	2 years

Items of equipment are capitalised where the purchase price exceeds £100.

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.

j) 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.

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) Concessionary loans

The charitable company is in receipt of concessionary loans for furtherance of their charitable activities. Concessionary loans are recognised when the commitment is entered into and the relevant loan documentation has been completed. The loans are initially recognised and measured at the amount received, with the carrying amount adjusted in subsequent years to reflect repayments and if necessary any accrued interest.

Borderlands (South West) Limited

Notes to the financial statements

For the year ended 31 March 2022

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

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.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Borderlands (South West) Limited**Notes to the financial statements****For the year ended 31 March 2022****2. Statement of financial activities: prior period comparatives**

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	105,247	210,470	315,717
Charitable activities	-	7,200	7,200
Investments	-	765	765
Total income	105,247	218,435	323,682
Expenditure on:			
Raising funds	-	9,080	9,080
Charitable activities	116,459	84,258	200,717
Total expenditure	116,459	93,338	209,797
Net expenditure	(11,212)	125,097	113,885
Transfers between funds	11,278	(11,278)	-
Net movement in funds	66	113,819	113,885

Borderlands (South West) Limited**Notes to the financial statements****For the year ended 31 March 2022****3. Income from donations and legacies**

	Restricted £	Unrestricted £	2022 Total £
Companies and trusts	168,316	11,593	179,909
Individuals	-	42,473	42,473
Gift aid	-	1,778	1,778
Total income from donations and legacies	168,316	55,844	224,160

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
Companies and trusts	104,546	91,900	196,446
Individuals	701	99,595	100,296
Gift aid	-	8,421	8,421
Coronavirus job retention scheme	-	10,554	10,554
Total income from donations and legacies	105,247	210,470	315,717

4. Income from charitable activities

	2022 Total £	2021 Total £
Rental income	9,287	7,200

All income from charitable activities is unrestricted.

5. Government grants

The charitable company receives government grants, defined as funding from Bristol City Council and South Gloucestershire Council to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £64,580 (2021: £34,970 from Bristol City Council and the Coronavirus Job Retention Scheme). There are no unfulfilled conditions or contingencies attaching to these grants in 2021/22.

Borderlands (South West) Limited**Notes to the financial statements****For the year ended 31 March 2022****6. Total expenditure**

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 8)	9,010	100,753	4,915	114,678
Other staff costs	-	-	455	455
Destitution payments	-	20,205	-	20,205
Drop-in costs	-	13,905	-	13,905
Mentoring consultancy	-	2,703	-	2,703
Premises costs	-	-	28,057	28,057
Insurance	-	-	1,303	1,303
Accountancy	-	-	6,388	6,388
Consultancy	9,681	-	-	9,681
Legal expenses	-	650	2,400	3,050
Admin costs	-	4,281	16,353	20,634
Depreciation	-	-	9,790	9,790
Other project costs	-	1,459	-	1,459
Sub-total	18,691	143,956	69,661	232,308
Allocation of support and governance costs	-	69,661	(69,661)	-
Total expenditure	18,691	213,617	-	232,308

Total governance costs were £1,920 (2021: £1,800).

Borderlands (South West) Limited**Notes to the financial statements****For the year ended 31 March 2022****6. Total expenditure (continued)****Prior year comparative**

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 8)	9,080	51,885	42,805	103,770
Other staff costs	-	154	1,399	1,553
Destitution payments	-	27,896	-	27,896
Drop-in costs	-	5,537	-	5,537
Mentoring consultancy	-	8,137	-	8,137
Premises costs	-	-	22,500	22,500
Insurance	-	-	1,769	1,769
Advertising	-	-	24	24
Accountancy	-	-	5,854	5,854
Consultancy	-	-	6,946	6,946
Legal expenses	-	9,762	1,237	10,999
Admin costs	-	1,340	8,002	9,342
Depreciation	-	-	5,470	5,470
Sub-total	9,080	104,711	96,006	209,797
Allocation of support and governance costs	-	96,006	(96,006)	-
Total expenditure	9,080	200,717	-	209,797

Borderlands (South West) Limited

Notes to the financial statements

For the year ended 31 March 2022

7. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Depreciation	9,790	5,470
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	292
Independent examiner's remuneration		
▪ Independent examination (including VAT)	<u>1,920</u>	<u>1,800</u>

8. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	107,711	97,614
Social security costs	4,551	3,255
Pension costs	<u>2,416</u>	<u>2,901</u>
	<u>114,678</u>	<u>103,770</u>

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

The key management personnel of the charitable company comprised the Trustees and Director. The total employee benefits of the key management personnel were £19,896 (2021: £18,360).

	2022 No.	2021 No.
Average head count	<u>6</u>	<u>6</u>

9. Taxation

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

Borderlands (South West) Limited**Notes to the financial statements****For the year ended 31 March 2022****10. Tangible fixed assets**

	Freehold property £	Furniture & equipment £	Total £
Cost			
At 1 April 2021	238,500	6,487	244,987
Additions in year	-	20,413	20,413
At 31 March 2022	<u>238,500</u>	<u>26,900</u>	<u>265,400</u>
Depreciation			
At 1 April 2021	23,850	4,991	28,841
Charge for the year	4,770	5,020	9,790
At 31 March 2022	<u>28,620</u>	<u>10,011</u>	<u>38,631</u>
Net book value			
At 31 March 2022	<u>209,880</u>	<u>16,889</u>	<u>226,769</u>
At 31 March 2021	<u>214,650</u>	<u>1,496</u>	<u>216,146</u>

11. Debtors

	2022 £	2021 £
Prepayments	391	1,139
Other debtors	18,871	18,488
Accrued income	<u>10,000</u>	<u>-</u>
	<u>29,262</u>	<u>19,627</u>

12. Creditors : amounts due within 1 year

	2022 £	2021 £
Loans	25,000	25,000
Trade creditors	203	426
Accruals	4,561	7,167
Pensions payable	475	244
Other taxation and social security	<u>3,212</u>	<u>-</u>
	<u>33,451</u>	<u>32,837</u>

Borderlands (South West) Limited**Notes to the financial statements****For the year ended 31 March 2022****13. Creditors : amounts due after 1 year**

	2022	2021
	£	£
Loans	<u>93,750</u>	<u>118,750</u>

The loan is a 10 year loan from a Trustee for purchase of a residential property, secured by a legal mortgage over the property. The loan commenced in 2017 and is repayable at £25,000 per annum. No interest is charged.

14. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	226,769	226,769
Current assets	93,340	126,223	219,563
Current liabilities	-	(33,451)	(33,451)
Non-current liabilities	-	(93,750)	(93,750)
Net assets at 31 March 2022	<u>93,340</u>	<u>225,791</u>	<u>319,131</u>

Prior period comparatives

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	216,146	216,146
Current assets	32,071	219,654	251,725
Current liabilities	-	(32,837)	(32,837)
Non-current liabilities	-	(118,750)	(118,750)
Net assets at 31 March 2021	<u>32,071</u>	<u>284,213</u>	<u>316,284</u>

Borderlands (South West) Limited**Notes to the financial statements****For the year ended 31 March 2022****15. Movements in funds**

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
Drop-in fund	-	66,287	(82,161)	15,874	-
Future Project fund	7,500	-	-	-	7,500
Mentoring Project fund	16,000	62,229	(29,797)	-	48,432
Beach Trip fund	2,972	-	(934)	-	2,038
Covid-19 support	-	16,600	-	-	16,600
IT Centre	5,599	-	(5,599)	-	-
Internet Cafe	-	3,000	-	-	3,000
Outreach work	-	10,000	(1,430)	-	8,570
Health Activities	-	9,000	(3,000)	-	6,000
Legal fund	-	1,200	-	-	1,200
Total restricted funds	32,071	168,316	(122,921)	15,874	93,340
Unrestricted funds					
General funds	284,213	66,839	(109,387)	(15,874)	225,791
Total unrestricted funds	284,213	66,839	(109,387)	(15,874)	225,791
Total funds	316,284	235,155	(232,308)	-	319,131

Purposes of restricted funds**Drop-in fund**

The Drop-in was funded by Bristol City Council through the Bristol Impact Fund 2 (part of a 4-year partnership with four other organisations), TNL Awards for All (towards running specific activities on an extra day per week) and a Trust who wish to remain anonymous who gave £20,000. Burges Salmon also gave £2,000 towards a Food for Eid celebration.

Future Project fund

This is a restricted donation fund made to enable the charity to pursue a specific project, as and when one is identified and is approved by the donor.

Borderlands (South West) Limited

Notes to the financial statements

For the year ended 31 March 2022

15. Movements in funds (continued)

Mentoring Project fund	The Mentoring Project was funded by the Albert Gubay Foundation, John James Bristol Foundation, Dame Violet Wills Trust, Harold Hood Trust, the Plater Trust and Wessex Water Community Fund.
Beach Trip fund	This is supported by a private restricted donation so that Borderlands can offer an annual trip to members to the beach and give them an opportunity to get outside of Bristol and enjoy nature. It's an opportunity to build relationships and support wellbeing.
Covid-19 support	Two grants from Bristol City Council to provide practical and emotional support to members self-isolating and for communities facing the greatest barriers during Covid-19 pandemic.
IT Centre	This fund is to create a IT Centre dedicated to providing technical services for members funded through the Lloyds Foundation.
Internet Cafe	This was funded with a grant from Quartet Community Foundation Express Fund.
Outreach work	Funding from South Gloucestershire Council to provide outreach and support for asylum seekers in an Initial Accommodation hotel in Filton.
Health Activities	A grant from BNSSG Clinical Commissioning Group to deliver activities aimed at reducing health inequalities taking place in our Drop-in space.
Legal fund	A fund established by the trustees, this provides assistance with legal costs to enable asylum-seekers and refugees to seek justice when public funds are not available.

Transfers between funds

Transfer between funds for the Drop-in fund represent a contribution to the project from the charity's unrestricted general reserves.

Borderlands (South West) Limited**Notes to the financial statements****For the year ended 31 March 2022****15. Movements in funds (continued)****Prior period comparatives**

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Drop-in fund	-	60,267	(71,545)	11,278	-
Future Project fund	7,500	-	-	-	7,500
Mentoring Project fund	19,000	33,100	(36,100)	-	16,000
Beach Trip fund	2,972	-	-	-	2,972
Covid-19 fund	2,533	-	(2,533)	-	-
IT Centre	-	11,880	(6,281)	-	5,599
					-
Total restricted funds	<u>32,005</u>	<u>105,247</u>	<u>(116,459)</u>	<u>11,278</u>	<u>32,071</u>
Unrestricted funds					
General funds	<u>170,394</u>	<u>218,435</u>	<u>(93,338)</u>	<u>(11,278)</u>	<u>284,213</u>
Total unrestricted funds	<u>170,394</u>	<u>218,435</u>	<u>(93,338)</u>	<u>(11,278)</u>	<u>284,213</u>
Total funds	<u>202,399</u>	<u>323,682</u>	<u>(209,797)</u>	<u>-</u>	<u>316,284</u>

16. Related party transactions

The total aggregate donations from trustees during the year were £1,500 (2021: £25,300).

Included within the charity's creditors at the year end is a 10 year loan from a Trustee for the purchase of a residential property, secured by a legal mortgage over the property. The loan commenced in 2017 and is repayable at £25,000 per annum. No interest is charged on the loan. The balance outstanding on the loan at the year end is £118,750 (2021: £143,750).