

Company no. 05669208  
Charity no. 1126646

**Bristol Refugee Rights**  
**Report and Financial Statements**  
**31 March 2023**

## Bristol Refugee Rights

### Reference and administrative details

#### For the year ended 31 March 2023

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<b>Company number</b>	05669208																										
<b>Charity number</b>	1126646																										
<b>Registered office and operational address</b>	Wellspring Settlement 43 Ducie Road Barton Hill Bristol BS5 0AX																										
<b>Trustees</b>	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Kenneth Macharia</td><td>Chair</td></tr><tr><td>Helena Milton-Thompson</td><td>Vice Chair (until 10 November 2022)</td></tr><tr><td>Maria Williams</td><td>Treasurer</td></tr><tr><td>Professor Chris Bertram</td><td>resigned 13 October 2022</td></tr><tr><td>Mano Candappa</td><td></td></tr><tr><td>Natasha Carver</td><td></td></tr><tr><td>Josie Forsyth</td><td>Vice Chair (from 10 November 2022)</td></tr><tr><td>Ruth Pickersgill</td><td>resigned 13 October 2022</td></tr><tr><td>Christina Stokes</td><td></td></tr><tr><td>Irene Zikusoka</td><td></td></tr><tr><td>Richard Asangmbe</td><td>appointed 13 October 2022</td></tr><tr><td>Kirill Babeev</td><td>appointed 8 December 2022</td></tr><tr><td>Elise Ford</td><td>appointed 13 October 2022</td></tr></table>	Kenneth Macharia	Chair	Helena Milton-Thompson	Vice Chair (until 10 November 2022)	Maria Williams	Treasurer	Professor Chris Bertram	resigned 13 October 2022	Mano Candappa		Natasha Carver		Josie Forsyth	Vice Chair (from 10 November 2022)	Ruth Pickersgill	resigned 13 October 2022	Christina Stokes		Irene Zikusoka		Richard Asangmbe	appointed 13 October 2022	Kirill Babeev	appointed 8 December 2022	Elise Ford	appointed 13 October 2022
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<b>Company secretary</b>	Sally Jones																										
<b>Chief executive</b>	<table><tr><td>Beth Wilson</td><td>resigned 6 January 2023</td></tr><tr><td>Qerim Nuredini</td><td>appointed 1 April 2023</td></tr></table> <p>There was no CEO in place between 6 January 2023 and 31 March 2023. The new CEO was appointed on 1 April 2023.</p>	Beth Wilson	resigned 6 January 2023	Qerim Nuredini	appointed 1 April 2023																						
Beth Wilson	resigned 6 January 2023																										
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<b>Bankers</b>	<table><tr><td>The Co-operative Bank</td><td>Flagstone</td></tr><tr><td>PO Box 101</td><td>1st Floor, Clareville House</td></tr><tr><td>1 Balloon Street</td><td>26-27 Oxendon Street</td></tr><tr><td>Manchester. M60 4EP</td><td>London, SW1Y 4EL</td></tr><tr><td>Cambridge and Counties Bank</td><td>Charities Aid Foundation (Shawbrook)</td></tr><tr><td>Charnwood Court</td><td>25 Kings Hill Avenue</td></tr><tr><td>New Walk</td><td>Kings Hill</td></tr><tr><td>Leicester, LE1 6TE</td><td>West Malling</td></tr><tr><td></td><td>Kent, ME19 4TA</td></tr></table>	The Co-operative Bank	Flagstone	PO Box 101	1st Floor, Clareville House	1 Balloon Street	26-27 Oxendon Street	Manchester. M60 4EP	London, SW1Y 4EL	Cambridge and Counties Bank	Charities Aid Foundation (Shawbrook)	Charnwood Court	25 Kings Hill Avenue	New Walk	Kings Hill	Leicester, LE1 6TE	West Malling		Kent, ME19 4TA								
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<b>Independent examiners</b>	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 2023**

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The Trustees present their report and the financial statements of the charity for the year ended 31 March 2023.

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

#### **Structure, governance and management**

##### **Organisation**

Bristol Refugee Rights was incorporated as a company limited by guarantee on 9 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 2022. Governance of BRR is through a Board of Trustees elected by the membership at the AGM. The Board has final legal authority and is responsible for overseeing the operation of the entire charity and its activities. The Chair, Vice Chair and Treasurer are elected annually and Trustees are elected for a three year term. All new Trustees take part in a formal induction programme and all trustees receive regular training.

The Board meets a minimum of 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 2022/23, the following sub-committees existed: Staffing; Finance and Fundraising; Governance and EDI; Early Years and Families. All sub-committees meet regularly in line with the workload and role of the committee.

##### **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, controls and 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 2023**

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#### **Objectives and activities**

##### **Objects of the charity**

The charity objects 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 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 2022/23, our services continued their trajectory to returning to primarily face to face, rather than virtual, services. We also introduced some outreach services for those in initial accommodation hotels who are at distance from and struggling to access services. Services were delivered by a dedicated staff team, volunteers from the local community and volunteers who were themselves users of BRR's services. All activities were designed and delivered in line with our three aims and ways of working – Safety/Early Action; Solidarity/Empowerment; and Action for Change/Advocacy.

The main activities delivered were:

- Open access support for asylum seekers and refugees to ensure that they could get the right support at the right time through a mixture of helpline, reception point and drop in;
- The Advice Service has offered support, information and advice to asylum seekers and others with insecure immigration status as well as receiving requests for advice and referrals from other voluntary and statutory sector partners. They have provided a weekly advice drop in and worked on the phone and through face to face appointments. The Advice Team supports 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;
  - Find a solicitor or address problems with their solicitor; and
  - Access or deal with problems related to healthcare, education or support from social services.

## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2023**

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- The Welcome Team has provided a weekly social drop in and has gradually scaled back virtual activities including social and wellbeing activities;
- The Learning and Groups Project has supported people with English language classes, conversation clubs and other learning and wellbeing activities. They also provided ESOL assessments and signposting;
- Early Years and Families: our crèche continued to focus on supporting asylum seeking children and families most in need of a space to play. Our Early Years and Family workers continued to offer dedicated Family support to families who needed additional help to access or link in with other services;
- Hardship: we continued to support asylum seekers and refugees, helping them to meet their basic needs through the distribution of phones, emergency hardship funds and referrals to Red Cross;
- Safeguarding: our safeguarding team has provide supported to families, adults and children; making referrals to statutory services and advocating for their needs to be met. We continued to see a significant increase in the number of separated children (Unaccompanied Asylum Seeking Children) (UASC) presenting at our services, having been told by the Home Office and/or a local authority that they are being treated as adults;
- Asylum Guides: we continued to deliver our Asylum Guides project with a focus on providing support and information via group sessions in hotel settings and also using this as a way of informing people about other services on offer in Bristol. The project aims to support people to better understand and be better prepared for the asylum process and so has been particularly useful in supporting those in hotels who are often fairly new to the UK;
- The CLEAR Project works with our members (service users) 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 with their lives;
- Our Young People's Project works with young people aged 16-25 who are subject to immigration control;
- The Pride Without Borders project provides specific support to LGBTQ+ asylum seekers and refugees and has continued to do so online, by phone and face to face where possible throughout the last year;
- Member (service user) participation and leadership continues to be embedded within BRR. In 2022/23 we refreshed our approach to member consultation by developing a strategy with three strands:
  - A regular, open 'Member Voice Group' with interpreters, for members to feed into operational issues to replace the more strategic Member Consultation Group;
  - A smaller group for members to feed into more strategic questions, recognising that doing this meaningfully requires training and support;
  - Clearer pathways leading from regular attendance at BRR services, via volunteering, training and engagement with consultation, to paid employment in the sector; and
  - Through our lead role in BRASP we have been working alongside partners to improve lived experience leadership across the local sector.
- We have continued to support asylum seekers and refugees to volunteer. We have continued to support service users to speak out about their experiences with a particular focus on No Recourse to Public Funds and Young People; and

## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2023**

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- BRASP: The Bristol Refugee and Asylum Seeker Partnership has been forming since 2019 and represents a partnership of 15 asylum seeker/refugee organisations in Bristol. In 2022/23, we employed a Partnership Services Coordinator and Refugee Participation Officer on behalf of the BRASP partnership.

At the start of the year, we committed to a new 5 year strategy with a focus on 5 goals:

- Goal 1: Ensure services are impactful, accessible and designed to meet our participants' needs;
- Goal 2: Empower and work in solidarity with people with lived experience;
- Goal 3: Be sustainable and invest in the wellbeing and resilience of our people and organisation;
- Goal 4: Use partnerships to increase impact and resilience; and
- Goal 5: Raise our profile to influence others.

#### **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 lived experience led is fundamental; people with lived experience are encouraged and supported to participate, challenge and lead throughout the organisation;
- BRR prioritises welcome, safety, wellbeing and equality;
- BRR services are holistic; complementary and integrated;
- BRR promotes wellbeing and trauma informed approaches;
- Many BRR services are unique in Bristol: an Advice Service which includes asylum support advice; an Early Years project for preschool children; an LGBTQ+ group specifically for asylum seekers, refugees and migrants; a complex needs project (CLEAR) which supports those excluded from other services;
- 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; and
- BRR is a founding partner in the Asylum Early Action Charter: an innovative approach to designing and delivering services to help people in the asylum system before they reach crisis.

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

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. We hold OISC accreditation to Level 2 in Asylum and Immigration Law. We are a Living Wage Accredited Employer. We are committed to being an anti-racist organisation and we continue to work to achieve this objective.

## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2023**

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In 2022/23, we achieved the following outputs:

- We supported 1,330 people, 701 of whom accessed our services for the first time during the year;
- 632 people received support from the Advice Service;
- 1,070 calls to our helpline;
- 829 different people attended our Welcome drop in;
- 137 people were supported by our Education Project e.g. English classes, conversation clubs, signposting;
- 202 people were supported with complex casework (Pride Without Borders, Project CLEAR, Young People's Immigration Project);
- 63 people were supported through Asylum Guides;
- 22 people attended at least one Member Consultation Group meeting;
- 146 crèche sessions were held for children between six months and five years' old, the only free crèche in the city available to asylum seeking families who are not yet eligible for nursery. There were 679 total attendances at the crèche and 68 different children attended;
- 100 people were supported through Family Support, additional welfare support such as referrals to baby banks, support with nursery placements and school uniform requests;
- Over 173 participants on our BRR whats app information broadcast group received regular information about services, Covid-19 rules and staying safe;
- 83 Unaccompanied Asylum Seeking Children supported;
- 173 safeguarding cases responded to (67 adults, 33 relating to families and 73 relating to separated children (UASCS);
- We distributed £11,519 in hardship support;
- We distributed 195 smartphones and 250 pre-loaded sim cards; and
- We delivered 21 yoga based 'stretch and relax' sessions, 9 for women and 12 for men.

We received the following feedback from our surveys:

- 89.6% of people (from our member survey) were satisfied with the service they received;
- 79.5% said that they were able to get help at the right time;
- 85.8% of members said BRR helps them feel welcome in Bristol;
- 100% of partners report confidence when referring/signposting people to BRR that they will get the service they expect them to; and
- 96.9% of volunteers report feeling confident and effective in their role most/all of the time.

In addition, we achieved the following:

- All individuals we have contacted / who have contacted us have had the option of using an interpreter;
- We supported numerous national campaigns – signing letters, posting on social media – in particular campaigns against the implementation of the Nationality and Borders Act;
- We continued to embed Early Action principles;
- We have continued to work collaboratively with BRASP partner organisations, particularly in response to the opening of additional Initial Accommodation hotels; and are leading a partnership of 5 BRASP organisations to deliver a project funded through the Bristol Impact Fund;
- We worked with Bristol Law Centre to develop a south west wide partnership around immigration legal advice; the partnership has now been successful in a grant through Justice Together;
- Our 5 year strategy for 2022-2027 was at the heart of what we did and was embedded into team work plans;
- We increased the diversity of our staff team: 50% of our job offers were to people from a refugee background; and

## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2023**

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- All funding deadlines and reporting deadlines were met. Good relationships were maintained with funders.

You can find out more about us on our website: [www.bristolrefugeerights.org](http://www.bristolrefugeerights.org)

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

BRR's face to face services were fully reopened after closure during the pandemic. We are providing two drop-in sessions. One on Wednesdays where members can come to get advice on their cases. On Thursdays we run a social drop-in session with free lunch. It is fantastic to be able to work directly with our members without social restrictions.

The number of people seeking asylum in Bristol has risen dramatically since 2020. People are being placed in initial accommodation hotels in the city and surrounding areas. BRR continues to work in partnership with other BRASP partners to support people and meet the increased need.

I wish to thank all the volunteers, donors, staff and fellow trustees for all their support. It has been another year of internal changes at BRR and I would like to express particular gratitude to Beth Wilson and Alice Cutler who both left BRR during the year. They both gave a lot to the organisation and they will be greatly missed. I would also like to thank Ruth Pickersgill and Christopher Bertram who stepped down as Trustees after many years of providing support. We have also been extremely lucky to have been joined by new members of staff and trustees, including some with lived experience of fleeing persecution. I wish to welcome them all.

Kenneth Macharia, Chair of Board of Trustees

#### **Financial review**

In 2022/23 BRR generated funding of £781,755 and spent £809,234. These financial statements therefore show a deficit of £27,479. However this deficit does not reflect the true budgetary position for the year, as the financial reporting standard FRS102 prescribes that all income be reflected in the year that it is received, rather than the period for which it has been granted and is being spent.

In 2021/22, we received a larger number of grants in advance than in any other year, which increased our surplus in that year, but when the expenditure was made against those grants in 2022/23, it has resulted in an accounting deficit. If the figures are adjusted for all grants received in advance in 2021/2022 and in 2022/23, then our financial position for the year was actually a surplus of £49,060.

Most of our funding came from trusts, foundations, and Bristol City Council, while £101,056 of our funding came from individual donors.

All funding received has been vital in ensuring that we can continue to be here for our members, and we would like to thank all donors and funders for supporting us.

#### **Public benefit**

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



## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2023**

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##### **Reserves policy**

The reserves policy is reviewed at least every 3 years. In 2022/23, the policy was to hold a financial reserve equivalent to 3 months operating costs (excluding costs related to the BRASP partnership which at that time was a short-term fully funded project). 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 2023/24 is £805,448 and therefore the target is £201,362 in general funds. Our general reserve at the end of March 2023 is £251,044 which is 25% over the target.

##### **Statement of responsibilities of the Trustees**

The trustees (who are also directors of Bristol Refugee Rights for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

##### **Small company provisions**

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

Registered office:

Signed by order of the Trustees

Wellspring Settlement  
43 Ducie Road  
Barton Hill  
Bristol  
BS5 0AX

*Kenneth Macharia*

Date: 14 September 2023

Kenneth Macharia

## **Independent examiner's report**

### **To the trustees of**

### **Bristol Refugee Rights**

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I report to the trustees on my examination of the accounts of Bristol Refugee Rights (the charitable company) for the year ended 31 March 2023, which are set out on pages 10 to 29.

#### **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: 15 September 2023

**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 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
<b>Income from:</b>					
Donations	3	635,346	126,262	<b>761,608</b>	655,040
Charitable activities	5	40	10,631	<b>10,671</b>	9,671
Other trading activities	6	-	1,260	<b>1,260</b>	1,350
Investments		-	8,216	<b>8,216</b>	1,953
<b>Total income</b>		<u>635,386</u>	<u>146,369</u>	<u><b>781,755</b></u>	<u>668,014</u>
<b>Expenditure on:</b>					
Raising funds		-	55,346	<b>55,346</b>	34,238
Charitable activities		<u>736,154</u>	<u>17,734</u>	<u><b>753,888</b></u>	<u>613,734</u>
<b>Total expenditure</b>	8	<u>736,154</u>	<u>73,080</u>	<u><b>809,234</b></u>	<u>647,972</u>
<b>Net income / (expenditure)</b>		(100,768)	73,289	<b>(27,479)</b>	20,042
Transfers between funds		<u>49,799</u>	<u>(49,799)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	10	(50,969)	23,490	<b>(27,479)</b>	20,042
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>283,430</u>	<u>270,034</u>	<u><b>553,464</b></u>	<u>533,422</u>
<b>Total funds carried forward</b>		<u><u>232,461</u></u>	<u><u>293,524</u></u>	<u><u><b>525,985</b></u></u>	<u><u>553,464</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 17 to the accounts.

## Bristol Refugee Rights

### Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
<b>Current assets</b>				
Debtors	13	16,611		22,586
Cash at bank and in hand		244,320		211,266
Current asset investments		<u>297,091</u>		<u>365,888</u>
		558,022		599,740
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	14	<u>(32,037)</u>		<u>(46,276)</u>
<b>Net current assets</b>			<u>525,985</u>	<u>553,464</u>
<b>Total assets less current liabilities</b>			<u>525,985</u>	<u>553,464</u>
<b>Net assets</b>	16		<u><u>525,985</u></u>	<u><u>553,464</u></u>
<b>Funds</b>	17			
Restricted funds			232,461	283,430
Unrestricted funds				
Designated funds			42,480	55,146
General funds			<u>251,044</u>	<u>214,888</u>
<b>Total charity funds</b>			<u><u>525,985</u></u>	<u><u>553,464</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 14 September 2023 and signed on their behalf by

*Kenneth Macharia*

Kenneth Macharia, Chair of the board of trustees

**Bristol Refugee Rights****Statement of cash flows****For the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash used in operating activities:</b>		
Net movement in funds	<b>(27,479)</b>	20,042
Adjustments for:		
Dividends, interest and rents from investments	<b>(8,216)</b>	(1,953)
Decrease / (increase) in debtors	<b>5,975</b>	(14,356)
Increase / (decrease) in creditors	<b>(14,239)</b>	13,297
<b>Net cash provided by / (used in) operating activities</b>	<b>(43,959)</b>	17,030
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	<b>8,216</b>	1,953
<b>Net cash provided by / (used in) investing activities</b>	<b>8,216</b>	1,953
<b>Increase / (decrease) in cash and cash equivalents in the year</b>	<b>(35,743)</b>	18,983
Cash and cash equivalents at the beginning of the year	<b>577,154</b>	558,171
<b>Cash and cash equivalents at the end of the year</b>	<b>541,411</b>	577,154
<b>Represented by</b>		
Cash at bank and in hand	<b>244,320</b>	211,266
Current asset investments	<b>297,091</b>	365,888
<b>Total</b>	<b>541,411</b>	577,154

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 2023**

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#### **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. 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 2023

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#### 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) Grants payable

Grants payable are recognised as expenditure on the earlier of a) when the charity has a present obligation to transfer resources; and b) when the charity ceases to control the resource (e.g. via transferring funds to the grant recipient).

##### j) 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 between cost of raising funds and expenditure on charitable activities based on the proportion of direct costs as follows:

	2023	2022
Raising funds	6.8%	5.3%
Charitable activities	93.2%	94.7%

The significant increase in fundraising costs compared with the previous year is due to better analysis of our costs and capture of the relevant amounts. As this disclosure is a new exercise for us, we are endeavouring to improve our reporting accuracy in this area and this may lead to some fluctuations in the first few years, as we establish the most accurate and illustrative allocation of our total costs to our fundraising activities.

##### k) 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.

##### l) 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.

##### m) Current asset investments

Current asset investments consist of cash held on deposit in interest bearing accounts. Such investments are measured at their fair value.

**1. Accounting policies (continued)**

**n) 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.

**o) 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.

**p) 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.

**q) 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.



## Bristol Refugee Rights

### Notes to the financial statements

For the year ended 31 March 2023

#### 2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
<b>Income from:</b>			
Donations	503,573	151,467	<b>655,040</b>
Charitable activities	1,070	8,601	<b>9,671</b>
Other trading activities	-	1,350	<b>1,350</b>
Investments	-	1,953	<b>1,953</b>
<b>Total income</b>	<b>504,643</b>	<b>163,371</b>	<b>668,014</b>
<b>Expenditure on:</b>			
Raising funds	-	34,238	<b>34,238</b>
Charitable activities	586,044	27,690	<b>613,734</b>
<b>Total expenditure</b>	<b>586,044</b>	<b>61,928</b>	<b>647,972</b>
<b>Net income / (expenditure)</b>	<b>(81,401)</b>	<b>101,443</b>	<b>20,042</b>
Transfers between funds	66,638	(66,638)	-
<b>Net movement in funds</b>	<b>(14,763)</b>	<b>34,805</b>	<b>20,042</b>

#### 3. Income from donations

	Restricted £	Unrestricted £	2023 Total £
Grants (see note 4)	597,275	27,280	<b>624,555</b>
Subscriptions and donations	36,764	70,884	<b>107,648</b>
Membership fees	-	493	<b>493</b>
Gift aid	1,307	18,464	<b>19,771</b>
Gifts in kind*	-	9,141	<b>9,141</b>
<b>Total income from donations</b>	<b>635,346</b>	<b>126,262</b>	<b>761,608</b>

\*Gifts in kind received during the year relate to the provision of refurbished technology (phones, laptops, tablets) and office furnishings. The charity also benefitted from donated food and clothing supplies for distribution directly to beneficiaries as well as donated professional services and room hire. As these goods are inherently difficult to value reliably, these donations are not included in the above figures.

## Bristol Refugee Rights

### Notes to the financial statements

For the year ended 31 March 2023

#### 3. Income from donations (continued)

##### Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Grants (see note 4)	434,652	21,000	455,652
Subscriptions and donations	68,921	107,921	176,842
Membership fees	-	296	296
Gift aid	-	13,530	13,530
Gifts in kind	-	8,720	8,720
<b>Total income from donations</b>	<b>503,573</b>	<b>151,467</b>	<b>655,040</b>

#### 4. Grant income

	Restricted £	Unrestricted £	2023 Total £
AB Charitable Trust	15,000	-	15,000
Access to Justice Fund	59,672	-	59,672
Awards for All (National Lottery Community Fund)	10,000	-	10,000
South Gloucestershire Council (Borderlands)	8,167	-	8,167
Bristol City Council (Translation of information packs)	3,000	-	3,000
Bristol City Council (Hotel)	22,500	-	22,500
Bristol City Council (Impact Fund)	39,089	-	39,089
Garfield Weston Foundation	-	25,000	25,000
John R Murray Charitable Trust	25,000	-	25,000
John James Bristol Foundation	50,000	-	50,000
Justice together	3,250	-	3,250
Lloyds Bank Foundation	2,250	-	2,250
National Lottery Fund	71,455	-	71,455
Nationwide Foundation	49,862	-	49,862
North Somerset Council	4,000	-	4,000
Paul Hamlyn Foundation	66,000	-	66,000
Quartet Community Foundation	39,900	-	39,900
Refugee Action (National Lottery Community Fund)	45,613	-	45,613
S & C Moreland's Charitable Trust	1,000	-	1,000
Society of Merchant Venturers	5,000	-	5,000
St Stephens and St James Trust	5,000	-	5,000
The Blue Thread	30,090	-	30,090
The Nisbet Trust	20,000	-	20,000
The Tudor Trust	20,000	1,000	21,000
Wesport	-	1,280	1,280
Other	1,427	-	1,427
	<b>597,275</b>	<b>27,280</b>	<b>624,555</b>

## Bristol Refugee Rights

### Notes to the financial statements

For the year ended 31 March 2023

#### 4. Grant income (continued)

Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
AB Charitable Trust	15,000	-	15,000
Awards for All (National Lottery Community Fund)	71,455	-	71,455
Barrow Cadbury Trust	300	-	300
BBC Children in Need	4,274	-	4,274
Bristol City Council (Impact Fund)	45,048	-	45,048
Community Justice Fund	25,000	-	25,000
Leonard Laity Stoate	1,000	-	1,000
Lloyds Bank Foundation	40,327	-	40,327
Nationwide Foundation	49,862	-	49,862
NHS Commissioning Group	12,000	-	12,000
Paul Hamlyn Foundation	60,000	-	60,000
Quartet Community Foundation	49,041	-	49,041
Refugee Action (National Lottery Community Fund)	26,345	-	26,345
S & C Moreland's Charitable Trust	-	1,000	1,000
The Blue Thread	5,000	-	5,000
The Nisbet Trust	10,000	-	10,000
The Tudor Trust	20,000	20,000	40,000
	<u>434,652</u>	<u>21,000</u>	<u>455,652</u>

#### 5. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Early years project - services provided	-	6,288	6,288
Training income	-	4,253	4,253
Other charitable activities	40	90	130
	<u>40</u>	<u>10,631</u>	<u>10,671</u>
<b>Total income from charitable activities</b>	<b>40</b>	<b>10,631</b>	<b>10,671</b>

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2023

##### 5. Income from charitable activities (continued)

###### Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Early years project - services provided	-	5,006	5,006
Training income	-	3,595	3,595
Other charitable activities	1,070	-	1,070
<b>Total income from charitable activities</b>	<b>1,070</b>	<b>8,601</b>	<b>9,671</b>

##### 6. Income from other trading activities

	Restricted £	Unrestricted £	<b>2023 Total £</b>	2022 Total £
Rental income	-	1,260	<b>1,260</b>	1,350

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, South Gloucestershire Council and North Somerset Council. The total value of such grants in the period ending 31 March 2023 was £76,756 (2022: £134,487). There are no unfulfilled conditions or contingencies attaching to these grants in 2023 or 2022.

## Bristol Refugee Rights

### Notes to the financial statements

For the year ended 31 March 2023

#### 8. Total expenditure

	Raising funds £	Charitable activities £	Support & governance costs £	2023 Total £
Fundraising	8,450	-	-	8,450
Hardship (note 9)	-	11,519	-	11,519
Grants payable (note 9)	1,375	29,363	-	30,738
Backfill costs for partner organisations	-	9,452	-	9,452
Interpreting	-	31,314	-	31,314
Monitoring and evaluation	280	4,330	-	4,610
Office costs	4,602	30,774	15,713	51,089
Professional fees	18	4,679	1,487	6,184
Room hire	-	18,754	-	18,754
Staff salaries (note 11)	32,660	513,008	34,692	580,360
Training	793	5,146	-	5,939
Catering	-	3,630	-	3,630
Events and trips	-	2,479	-	2,479
Computer and internet	253	-	33,877	34,130
Governance	-	-	4,103	4,103
Insurance	-	-	2,660	2,660
Membership fees	360	-	699	1,059
Travel and subsistence	27	519	-	546
Volunteers expense	-	-	2,218	2,218
<b>Sub-total</b>	<b>48,818</b>	<b>664,967</b>	<b>95,449</b>	<b>809,234</b>
Allocation of support and governance costs	6,528	88,921	(95,449)	-
<b>Total expenditure</b>	<b>55,346</b>	<b>753,888</b>	<b>-</b>	<b>809,234</b>

## Bristol Refugee Rights

### Notes to the financial statements

For the year ended 31 March 2023

#### 8. Total expenditure (continued)

##### Prior period comparative

	Raising funds £	Charitable activities £	Support & governance costs £	2022 Total £
Fundraising	6,873	-	-	6,873
Hardship (note 9)	-	22,725	-	22,725
Grants payable (note 9)	-	28,531	-	28,531
Interpreting	20	20,426	-	20,446
Monitoring and evaluation	-	4,330	-	4,330
Office costs	26	48,315	-	48,341
Professional fees	-	9,104	-	9,104
Room hire	-	15,376	-	15,376
Staff salaries (note 11)	24,013	400,241	26,283	450,537
Training	-	6,465	-	6,465
Catering, events and trips	-	2,548	-	2,548
Computer and internet	200	-	24,049	24,249
Governance	-	-	3,606	3,606
Insurance	-	-	2,467	2,467
Membership fees	-	-	608	608
Volunteers expense	-	-	1,766	1,766
<b>Sub-total</b>	<b>31,132</b>	<b>558,061</b>	<b>58,779</b>	<b>647,972</b>
Allocation of support and governance costs	3,106	55,673	(58,779)	-
<b>Total expenditure</b>	<b>34,238</b>	<b>613,734</b>	<b>-</b>	<b>647,972</b>

## Bristol Refugee Rights

### Notes to the financial statements

**For the year ended 31 March 2023**

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#### 9. Grants payable:

	2023 £	2022 £
<u>Hardship</u>		
Payments to individuals*	<u>11,519</u>	<u>22,725</u>
Total hardship	11,519	22,725
<u>Other grants payable</u>		
Voscur	28,531	28,531
Other	<u>2,207</u>	<u>-</u>
<b>Total grants payable</b>	<b><u>42,257</u></b>	<b><u>51,256</u></b>

\*Payments to individuals includes the purchase of vouchers, cash payments, reimbursed expenses and in kind donations of mobile phones, laptops and phone credit.

There were no grant commitments agreed but not paid at year end in the current or prior year.

#### 10. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:	<u>2,880</u>	<u>2,640</u>

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2023

##### 11. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	525,411	412,393
Social security costs	36,698	25,686
Pension costs	18,251	12,458
	<u>580,360</u>	<u>450,537</u>

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

The key management personnel of the charitable company comprise the trustees, the CEO and for the final 3 months of the year, the head of services, office manager and finance manager. The total employee benefits of the key management personnel were £38,727 (2022: £46,938).

	2023 No.	2022 No.
Average head count	<u>31</u>	<u>26</u>

##### 12. Taxation

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

##### 13. Debtors

	2023 £	2022 £
Trade debtors	677	12,280
Prepayments	2,563	2,456
Accrued income	12,500	6,400
Other debtors	871	1,450
	<u>16,611</u>	<u>22,586</u>



## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 14. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	6,327	6,372
Accruals	13,194	15,948
Deferred income	573	-
Other taxation and social security	11,943	13,091
Funds held as an agent (note 19)	-	10,865
	<b>32,037</b>	<b>46,276</b>

#### 15. Deferred income

	2023 £	2022 £
At 1 April 2022	-	-
Deferred during the year	573	-
Released during the year	-	-
At 31 March 2023	<b>573</b>	<b>-</b>

Deferred income relates to training income received for training delivered in 2023/24 and rental income received for services provided in 2023/24.

#### 16. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	232,461	42,480	283,081	<b>558,022</b>
Current liabilities	-	-	(32,037)	<b>(32,037)</b>
<b>Net assets at 31 March 2023</b>	<b>232,461</b>	<b>42,480</b>	<b>251,044</b>	<b>525,985</b>
<b>Prior period comparative</b>				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	283,430	55,146	261,164	599,740
Current liabilities	-	-	(46,276)	(46,276)
<b>Net assets at 31 March 2022</b>	<b>283,430</b>	<b>55,146</b>	<b>214,888</b>	<b>553,464</b>

## Bristol Refugee Rights

### Notes to the financial statements

For the year ended 31 March 2023

#### 17. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
<b>Restricted funds</b>					
Advice	100,971	104,630	(156,285)	-	<b>49,316</b>
BRASP	44,067	100,082	(135,780)	-	<b>8,369</b>
English and computer classes	-	39,084	(30,792)	-	<b>8,292</b>
Early years project	3,333	42,241	(51,147)	18,490	<b>12,917</b>
Welcome team	14,860	183,280	(136,386)	-	<b>61,754</b>
Main office	44,529	67,212	(118,912)	23,377	<b>16,206</b>
Young people's project	47,234	65,711	(64,360)	-	<b>48,585</b>
Member participation	9,606	12,250	(8,300)	-	<b>13,556</b>
Member volunteers	-	12,510	(16,275)	7,932	<b>4,167</b>
Pride Without Borders	18,830	8,386	(17,917)	-	<b>9,299</b>
<b>Total restricted funds</b>	<b>283,430</b>	<b>635,386</b>	<b>(736,154)</b>	<b>49,799</b>	<b>232,461</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
BRR Sue Njie hardship fund	2,480	-	-	-	<b>2,480</b>
Main office	6,833	-	(6,833)	-	-
Welcome team	5,833	-	(5,833)	-	-
Strategic reserve	40,000	-	-	-	<b>40,000</b>
<i>Total designated funds</i>	<b>55,146</b>	<b>-</b>	<b>(12,666)</b>	<b>-</b>	<b>42,480</b>
General funds	214,888	146,369	(60,414)	(49,799)	<b>251,044</b>
<b>Total unrestricted funds</b>	<b>270,034</b>	<b>146,369</b>	<b>(73,080)</b>	<b>(49,799)</b>	<b>293,524</b>
<b>Total funds</b>	<b>553,464</b>	<b>781,755</b>	<b>(809,234)</b>	<b>-</b>	<b>525,985</b>

#### Purposes of restricted funds

##### Advice

The Advice project supports asylum seekers to navigate the asylum process and obtain their entitlements. This project has been funded by grants from Tudor Trust, AB Charitable Trust, Quartet Community Resilience, Nationwide Community Foundation, BNSSG Clinical Commissioning Group, South Gloucestershire Council, North Somerset Council, Access to Justice - HALS and a large individual donation which was received in 2021/22 and used for Advice in 2022/23.

##### BRASP (Bristol Refugee and Asylum Seeker Partnership)

The Bristol Refugee and Asylum Seeker Partnership is a partnership of 15 organisations working together in Bristol to support asylum seekers and refugees. Funders were: National Lottery Community Fund, Quartet, Bristol City Council Impact Fund and Refugee Action Explore Adapt Renew.

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2023

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#### 17. Movements in funds (continued)

English and computer classes	These are restricted funds to be used for English classes and include funding through Allen and Nesta Ferguson.
Early years project	These are funds that are restricted to the Early Years project crèche and family support work. Funders include Nisbet Trust, John Murray, Crowdfunder and AB Charitable Trust. 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 not including the Early Years Project. Funders include AB Charitable Trust, Quartet – City Funds, Refugee Action Explore Adapt Renew, BNSSG Clinical Commissioning Group, Bristol City Council Impact Fund, Gary Lubnur via The Blue Thread, John James Foundation, Garfield Weston, South Gloucestershire Council, Together Fund, John Murray and Nisbet Trust.
Main office	These are funds that are restricted to be used in running the Main office. Funders include Quartet, National Lottery Community Fund, Refugee Action Explore Adapt Renew, Lloyds Foundation (Welfare), Nationwide, Bristol City Council Impact Fund, Justice Together, Awards for All, Access to Justice – HALS, Tudor Trust (staff wellbeing).
Young people's project	The Young People's Project was funded through Paul Hamlyn Foundation and Gary Lubnur via The Blue Thread.
Member participation	Member participation has been supported by a grant through Lloyds Foundation (Welfare) and a large individual donation received in 2021/22 used for Member Participation in 2022/23.
Pride Without Borders	These are funds that are restricted to be used for Pride Without Borders and include a donation received from Ikea.

#### Purposes of designated funds

BRR Sue Njie hardship fund	These are funds that are designated to be used to help destitute asylum seekers.
Welcome team	The Welcome project designated fund is made up of a grant received from the Tudor Trust as unrestricted but which was allocated for use by the Welcome team.
Main office	The Main Office designated fund is made up of a grant received from the Tudor Trust as unrestricted but which was allocated for use by the core/main office functions of the organisation.

## Bristol Refugee Rights

### Notes to the financial statements

For the year ended 31 March 2023

#### 17. Movements in funds (continued)

##### Purposes of designated funds (continued)

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.

##### Prior period comparative

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
<b>Restricted funds</b>					
Advice	63,832	134,803	(99,628)	1,964	<b>100,971</b>
BRASP	-	93,575	(49,508)	-	<b>44,067</b>
English and computer classes	10,000	-	(10,060)	60	-
Early years project	30,020	26,889	(58,840)	5,264	<b>3,333</b>
Welcome team	75,299	81,933	(167,927)	25,555	<b>14,860</b>
Main office	53,862	74,311	(114,457)	30,813	<b>44,529</b>
Young people's project	45,296	60,000	(58,950)	888	<b>47,234</b>
Member participation	5,453	15,803	(13,744)	2,094	<b>9,606</b>
Pride Without Borders	14,431	17,329	(12,930)	-	<b>18,830</b>
<b>Total restricted funds</b>	<b>298,193</b>	<b>504,643</b>	<b>(586,044)</b>	<b>66,638</b>	<b>283,430</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
BRR Sue Njie hardship fund	2,480	-	-	-	<b>2,480</b>
Main office	9,800	11,000	(13,967)	-	<b>6,833</b>
Welcome team	-	10,000	(4,167)	-	<b>5,833</b>
Strategic reserve	40,000	-	-	-	<b>40,000</b>
<i>Total designated funds</i>	<b>52,280</b>	<b>21,000</b>	<b>(18,134)</b>	<b>-</b>	<b>55,146</b>
General funds	182,949	142,371	(43,794)	(66,638)	<b>214,888</b>
<b>Total unrestricted funds</b>	<b>235,229</b>	<b>163,371</b>	<b>(61,928)</b>	<b>(66,638)</b>	<b>270,034</b>
<b>Total funds</b>	<b>533,422</b>	<b>668,014</b>	<b>(647,972)</b>	<b>-</b>	<b>553,464</b>

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2023

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#### 18. Related party transactions

No related party transactions took place during the current year (2022: none).

#### 19. Funds received as an agent

During the year, the charity acted as custodian trustee for a partner organisation. An analysis of the funds received and paid by the charity is given below. Funds held at the year end are included in note 14.

		Funds held at 1 April 2022 £	Funds received £	Funds paid £	Funds held at 31 March 2023 £
<i>Received from</i>	<i>Distributed to</i>				
Lloyds Bank Foundation	Refugee, Asylum and Migration Policy Project	10,865	-	(10,865)	-
		<u>10,865</u>	<u>-</u>	<u>(10,865)</u>	<u>-</u>

#### 20. Operating lease commitments

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

	2023 £	2022 £
Amount falling due:		
Within 1 year	25,998	23,688
Within 1 - 5 years	<u>33,558</u>	<u>57,246</u>
	<u>59,556</u>	<u>80,934</u>