

Charity Registration No. 1151557

Company Registration No. 08318232 (England and Wales)

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Holmes Mr P Hand-Griffiths Ms J A Hilling C A Root
Charity number	1151557
Company number	08318232
Registered office	The Lodge Green Lane Bolton BL3 2HX
Independent examiner	Barlow Andrews LLP Carlyle House 78 Chorley New Road Bolton
Bankers	The Royal Bank of Scotland 46-48 Deansgate Bolton

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

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BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

1. To advance education and relieve financial hardship amongst those seeking asylum and those granted refugee status particularly by the provision of advice, support and training.
2. The provision of 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 by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

The policies adopted in furtherance of these objects have not changed during the year.

This has been carried out through weekly drop-in advice sessions, provision of specialist immigration advice, English classes, women-only classes, arts and craft activities, work-club, social/leisure activities, and trips.

The trustees have a duty to ensure that the activities of the charity continue to provide a public benefit. They are more than satisfied that by carrying out the above activities the charity continues to provide public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Looking back on last year's Trustees' report it is impossible to believe what was about to happen as like everyone else in March 2020 all our work came to a halt.

We shut down a week before the official lockdown as the people who come to us are so vulnerable in so many ways, and there would be no way of stopping them attending the premises. It was our judgement that it would not be safe to remain open.

However, we had just received a final payment of £6,875 from Oglesby Trust for the women's art project. After contacting the Trust, they agreed that we could spend the money on vouchers, and we started to deliver them weekly by volunteers. The staff were furloughed.

We kept in touch with people by phone calls, emails and cards that the art group started to make. They continued to meet through a WhatsApp group, and another group of Arabic speaking people was formed. This group enabled us to keep in touch with our community and they identified who needed help. We were also in touch with the leader of the Afghan community; a former service user who performed the same function.

In July we tentatively opened the main building again. We rearranged furniture, put tapes down for social distancing, bought PPE and thoroughly cleaned the building. Malcolm, our manager, returned on a part time basis (Flexible furlough) with another advisor and started to clear the back log of immigration enquiries. We had been establishing a waiting list during lockdown so that he could prioritise the most urgent cases. We decided that we would start a small ESOL class of no more than 5 people who we would rotate so as to provide maximum service delivery, formerly we had had classes of 20+ students.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

We were still and are continuing to deliver the vouchers. Unfortunately, we had a student who was Covid positive. We closed the building, had it deep cleaned and fogged. The 2 staff and 3 sessional workers who had been in contact with him went into self-isolation. It was decided that it would be a revolving door to let people into the building. It also seemed obvious that there would be a second wave in September 2020 when the children went back to school, and the universities opened.

We have changed our whole way of working. We now hold five Zoom classes weekly which are extremely popular both with the students and the teacher. We were fortunate that several organisations gave us funds to supply the technology we and the students needed to work from home. The City of Sanctuary have supplied our students with 40 tablets. People have been extraordinarily generous.

The art group continued their work for the art exhibition we had planned for this year which will be filmed courtesy of BAH. We are working with a group of midwives who are providing solely for asylum women care during their pregnancy and a wonderful bassinet full of lovely stuff for the new babies (we've had 2 already). We had 3 student placements, one is working with a class on Zoom on a new song with the women's choir, one is teaching how to set up a podcast and the other is teaching photography. Collectively the three of them are working on a film with some of our volunteers about the experiences of refugees in Bolton during Covid lockdown, and how it's affected them, but unfortunately this work has not been able to continue at this time. We now have an additional advisor with Malcolm, and they are all very busy. They are working at the Lodge and in cases of extreme emergency we are allowing people to visit. We stipulate only one person to visit, not to bring their families and friends as they used to.

We have learned a lot during the initial lockdown about working remotely and digitally and the systems and means of communication are running much more smoothly. We are continuing to expand our services though very differently than it was before. I think what has happened with the pandemic may very well change the way we work permanently.

Hopefully we'll be able to resume activities where people can visit and take part in social occasions, but some of the remote ESOL classes, for example, have proved very useful for both teacher and student. The teacher reports that he's able to identify different levels of ability more easily and the students are learning more quickly.

Financial review

The results of the charity's activities are shown in the Statement of Financial Activities on page 5 of the accounts, showing net income of £22,998 across all funds. Unrestricted funds carried forward at year end totalled £117,575 and restricted funds were £25,000.

The reserves policy is under regular review as the activities of the charity develop and the scale of the operation is still growing. The aim is carry sufficient free reserves to cover a minimum of 6 months of operating costs, in the unlikely event that our income streams should cease or, more possibly, be severely reduced. Our free reserves currently stand at £115,976, which meets the target. We wish, however, to see this figure increase so that we give ourselves a secure platform from which to continue our valuable services in the long term.

Principal funding sources in 20/21 were Bolton MBC, Tudor Trust and National Lottery Community Foundation. We also received Covid grant support and job retention scheme monies for which we are very grateful, as well as grants and other income from other sources such as Forever Manchester, Bolton CVS and The Oglesby Foundation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Plans for the future

Recently, we commissioned an external review of BRASS activities including a small open discussion event for the Board, staff and supporting organisations so that when we fully open hopefully in September 2021, our new way of working will be effective.

We will continue our ESOL classes in the most effective way, use the Lodge safely and efficiently, continue the most important service of immigration advice and welcome other organisations in partnership into our building to provide additional services.

Structure, governance and management

Befriending Refugees and Asylum Seekers (BRASS) is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was incorporated on 4 December 2012. There is no share capital and it is limited by guarantee, to a maximum £5 each, payable by its members.

As a registered charity the company is non-profit-making and its directors and trustees are volunteers.

The trustees (who are also the directors for the purpose of company law) who served during the year were:

P Holmes

Mr P Hand-Griffiths

Ms J A Hilling

C A Root

The trustees are appointed by the members of the organisation at the Annual General Meeting. Directors/trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition they are also provided with copies of the Memorandum and Articles of Association plus information from the Charity Commission and Companies House regarding the duties and responsibilities of directors and trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £5 in the event of a winding up.

Day to day management responsibility rests with the management team, which reports to the Board of Trustees. The Board of Trustees meets on a regular basis and consisted of 4 trustees at the year end.

The trustees' report was approved by the Board of Trustees.



P Holmes

Trustee

Dated: 19 October 2021

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEFRIENDING REFUGEES AND ASYLUM SEEKERS

I report to the trustees on my examination of the financial statements of Befriending Refugees and Asylum Seekers (the charity) for the year ended 31 March 2021.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

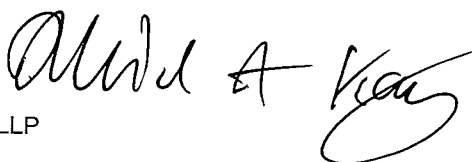
Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

David Kay
Barlow Andrews LLP
Carlyle House
Bolton
BL1 4BY



Dated: 19 October 2021

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	2	74,313	50,000	124,313	2,281	59,858	62,139
Income from charitable activities	3	-	9,000	9,000	92,560	9,450	102,010
Other income	4	42,043	-	42,043	2,330	-	2,330
Total income		116,356	59,000	175,356	97,171	69,308	166,479
<u>Expenditure on:</u>							
Charitable activities	5	53,089	99,269	152,358	95,227	57,217	152,444
Net incoming/ (outgoing) resources before transfers		63,267	(40,269)	22,998	1,944	12,091	14,035
Gross transfers between funds		19,000	(19,000)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		82,267	(59,269)	22,998	1,944	12,091	14,035
Fund balances at 1 April 2020		35,308	84,269	119,577	33,364	72,178	105,542
Fund balances at 31 March 2021		117,575	25,000	142,575	35,308	84,269	119,577

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		1,599		156
Current assets					
Cash at bank and in hand		143,496		121,926	
Creditors: amounts falling due within one year	9	(2,520)		(2,505)	
Net current assets			140,976		119,421
Total assets less current liabilities			142,575		119,577
Income funds					
Restricted funds	12	25,000		84,269	
Unrestricted funds		117,575		35,308	
			142,575		119,577

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 October 2021

P Holmes
Trustee



Company Registration No. 08318232

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Befriending Refugees and Asylum Seekers is a private company limited by guarantee incorporated in England and Wales. The registered office is The Lodge, Green Lane, Bolton.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific restrictions imposed by the grantors or donors as to how the money can be spent. Where such funds are used to acquire fixed assets, the expenditure is capitalised and depreciation is charged annually against the fund balance.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Grant income, including Covid support grants and job retention scheme grants, is accounted for when all of the conditions for the grant have been met. Where unrestricted grant funding has been provided to cover running costs over a specified period of time, income is recognised on an accruals basis.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Expenditure is recognised when it is incurred and is reported gross of related income on the following basis:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs in the governance of its assets and are directly associated with constitutional and statutory requirements.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, whilst others are apportioned on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line
Computer equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include the petty cash and bank current account balances.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price.

Basic financial liabilities

Basic financial liabilities, which include other creditors, are initially recognised at transaction price.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Taxation

The company has charitable status and is thus exempt from taxation of its income and gains falling within section 505 of The Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	74,313	50,000	124,313	2,281	59,858	62,139
Donations and gifts						
Forever Manchester	5,000	-	5,000	-	-	-
Other donations	2,236	-	2,236	2,281	-	2,281
Bolton MBC	17,573	-	17,573	-	-	-
The Oglesby Trust	5,858	-	5,858	-	5,858	5,858
National Lottery Community Foundation	-	50,000	50,000	-	25,000	25,000
Covid Support	10,646	-	10,646	-	-	-
Tudor Trust	33,000	-	33,000	-	29,000	29,000
	74,313	50,000	124,313	2,281	59,858	62,139

3 Income from charitable activities

	2021 £	2020 £
Bolton MBC	-	9,450
Bolton at Home	-	92,560
Bolton CVS	9,000	-
	9,000	102,010
Analysis by fund		
Unrestricted funds	-	92,560
Restricted funds	9,000	9,450
	9,000	102,010

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Student income	440	2,330
JRS grant income	41,603	-
	<u>42,043</u>	<u>2,330</u>

The student income was received from the University of Bolton.

5 Expenditure on charitable activities

	2021	2020
	£	£
Staff costs	83,907	81,958
Depreciation and impairment	375	375
Sessional work, training and student mentoring	-	345
Project costs	38,582	28,728
Insurance	1,838	1,338
Repairs and cleaning	4,504	7,637
Travel expenses	4,418	11,725
Office expenses	15,253	15,850
Professional fees	2,620	2,430
Bank charges	276	413
Sundry expenses	585	1,645
	<u>152,358</u>	<u>152,444</u>
Analysis by fund		
Unrestricted funds	53,089	95,227
Restricted funds	99,269	57,217
	<u>152,358</u>	<u>152,444</u>

Governance costs of £2,620 (2020: £2,430) are included in professional fees above, relating to the preparation and examination of the statutory accounts.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2020: none). No trustee expenses were incurred (2020: none).

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2021 £	2020 £
Wages and salaries	79,269	76,547
Social security costs	2,676	3,449
Other pension costs	1,962	1,962
	<u>83,907</u>	<u>81,958</u>

No employees received benefits of more than £60,000 (2020: none).

The only member of key management personnel is P Holmes. She does not receive any employee benefits.

8 Tangible fixed assets

	Fixtures, fittings & equipment £	Computer equipment £	Total £
Cost			
At 1 April 2020	-	1,500	1,500
Additions	675	1,143	1,818
Disposals	-	(1,500)	(1,500)
	<u>675</u>	<u>1,143</u>	<u>1,818</u>
At 31 March 2021	675	1,143	1,818
Depreciation and impairment			
At 1 April 2020	-	1,344	1,344
Depreciation charged in the year	101	274	375
Eliminated in respect of disposals	-	(1,500)	(1,500)
	<u>101</u>	<u>118</u>	<u>219</u>
At 31 March 2021	101	118	219
Carrying amount			
At 31 March 2021	<u>574</u>	<u>1,025</u>	<u>1,599</u>
At 31 March 2020	<u>-</u>	<u>156</u>	<u>156</u>

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	105
Accruals and deferred income	2,520	2,400
	<u>2,520</u>	<u>2,505</u>

10 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	1,599	-	1,599	156	-	156
Current assets/ (liabilities)	115,976	25,000	140,976	35,152	84,269	119,421
	<u>117,575</u>	<u>25,000</u>	<u>142,575</u>	<u>35,308</u>	<u>84,269</u>	<u>119,577</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

BEFRIENDING REFUGEES AND ASYLUM SEEKERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 31 March 2021
	Balance at 1 April 2019	Incoming resources	Outgoing resources	Balance at 1 April 2020	Incoming resources	Outgoing resources		
	£	£	£	£	£	£	£	£
Bolton MBC	72,178	9,450	(44,542)	37,086	-	(37,086)	-	-
Tudor Trust	-	29,000	(10,000)	19,000	-	-	(19,000)	-
Oglesby Trust	-	5,858	(2,675)	3,183	-	(3,183)	-	-
National Lottery	-	25,000	-	25,000	50,000	(50,000)	-	25,000
Bolton CVS	-	-	-	-	9,000	(9,000)	-	-
	<u>72,178</u>	<u>69,308</u>	<u>(57,217)</u>	<u>84,269</u>	<u>59,000</u>	<u>(99,269)</u>	<u>(19,000)</u>	<u>25,000</u>

Funding received from Bolton Council was for a social cohesion project on behalf of the Council. Tudor Trust funding is put towards the wage costs of the charity. Funding received from The Oglesby Trust was to spend on the Spotlight Fund, providing women only conversation cafes. Money from the National Lottery Community Fund is to be spent towards the continued delivery of core services to support asylum seekers and refugees. Funding received from Bolton CVS was to be spent on providing supermarket vouchers to asylum seekers and refugees. Transfers from the Tudor Trust fund were towards core costs as agreed.