

**Northern Ireland Community of Refugees and
Asylum Seekers**

Report and Financial Statements

31 MARCH 2016

**NIC Number: 103701
HMRC Number: XT38527**

FINEGAN GIBSON LTD
Chartered Accountants & Statutory Auditors
Causeway Tower
9 James Street South
Belfast
BT2 8DN

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

ACCOUNTS

YEAR ENDED 31 MARCH 2016

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NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

Report of the Trustees (incorporating the directors' report) for the year ended 31st March 2016

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2016.

The financial statements comply with the Charities Act (NI) 2008, the Memorandum and Articles of Association, 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 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

NIC Charity registration number: NIC103701

HMRC charity number: XT38527

Registered office: 143a University Street, Belfast, BT7 1HP

Advisors

Auditors Finegan Gibson Ltd, Causeway Tower, 9 James Street South, Belfast, BT2 8DN

Bankers Bank of Ireland, University Road, Belfast, BT7 1NH

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees	Justin Kouame	Chairperson
	Issa Altom	Vice Chairperson
	Miliami Unamoyo	Treasurer
	Sabah Hasaballah	
	Nomzamo Mahlangu	
	Adekanmi A Abayomi	(appointed 25 February 2016)
	Debra Leso	(appointed 25 February 2016)

Secretary Eric Koungou

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

OBJECTIVES AND ACTIVITIES

The purposes of the charity are to support and represent asylum seekers and refugees in Northern Ireland by:

- (a) Providing services, activities and advocacy to relieve poverty and improve life of refugees and asylum seekers;
- (b) Furthering the educational opportunities for asylum seekers and refugees through the provision of information and the organisation of educational programmes and events;
- (c) Supporting the process of integration through the provision of services and activities.
- (d) Developing and assisting the community of asylum seekers and refugees;
- (e) Supporting and enabling refugees and asylum seekers to achieve their full potential;
- (f) Addressing poverty, isolation and the impact of traumatic experiences through enabling social opportunities.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

The strategies employed to achieve the charity's aims and objectives are to:

- To be an effective voice for refugees and asylum-seekers on relevant issues
- To provide services which meet the needs of refugees and asylum seekers
- To ensure that all the organisation's activities are delivered to the highest standard and continuously improve
- To ensure effective communication with the organisation's internal and external Stakeholders
- To ensure there is the appropriate staff complement and structure to achieve agreed plans and staff are effectively managed and given the opportunity to develop
- To recruit, retain and develop effective volunteers
- To ensure the organisation has the premises and other physical resources it requires to achieve its plans
- To ensure that the organisation generates sufficient net income to enable it to achieve its aims and priorities and be sustainable
- To demonstrate best practice in effective financial planning, management and reporting and effectively promoting and demonstrating value for money
- Effectively utilise ICT to help achieve organisational aims and objectives
- To ensure the governance of the organisation complies with the requirements of the law and best practice
- Ensure the organisation complies with the requirements of the company and charity law and its Articles of Association
- Ensure the organisation complies with the requirements of the company and charity law and its Articles of Association
- Ensure the organisation has appropriate strategic and operational plans, which are effectively implemented, and progress regularly monitored by the Board
- Ensure the organisation identifies and manages risk effectively

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

Significance of Volunteers

Volunteers continue to play a very important role in the running of NICRAS.

Volunteers contribute to the daily administrative and reception tasks, policy and research team, advocacy, lobby and campaign, PR, social media and website. Without the dedication and commitment of our volunteers, we could not have achieved the level work, policy changes and positive contributions this year. In addition, this year we have attracted volunteer placements from France (Master student) and from Lagan College, Belfast and Holland. We have developed partnership with Queen University School of Law and Ulster University School of Politics and Social Policy for volunteers and interns placement.

We believe that volunteering both within and external to the organisation supports community cohesion, builds mutual understanding between those from different ethnic and the host community background and support the development of good relations. We value our volunteers and recognise their significant role and contribution to the organisation. We believe that the presence of volunteer within the organisation has encouraged more members to volunteer elsewhere.

Our newsletter is entirely written, edited and designed by our volunteers.

ACHIEVEMENTS AND PERFORMANCE

Our main activities are described below. All our charitable activities focus on support for asylum seekers and refugees and are undertaken to further our charitable objectives.

Volunteer development:

NICRAS continued to encourage members to volunteer with NICRAS along with volunteers from the host community. Members regularly support the day-to-day operation of the organisation through covering administration duties, co-ordination of activities, reception duties, cooking for festival, workshops and celebrations, cleaning and building maintenance. Seven members including other volunteers on a regular and occasional basis in NICRAS and 25 volunteers from the wider community provides help with English Language tuition, Food collection, the Homework Club, Interpreting, Orientation, the Youth Group and the Women Group.

We have developed a volunteer placement with Queen University Belfast, School of Law and Ulster University School of Politics and Social Policy to help with Social Policy research and briefing papers.

We have developed a volunteer handbook and updated our volunteer policy.

NICRAS volunteer activities are divided in the following areas: donation and fundraising; events and social; English language; training and employment; campaigning; PR, social media and communication; research and briefing paper; advice and legal support.

We also support members in sourcing external placements and continued to refer some people directly to organisations which have previously offered volunteer placements including Urban Soul Cafe, South Belfast Food Bank and Common Grounds Cafe, British Heart Foundation and Save the Children.

Education:-

NICRAS has successfully campaign for Free ESOL Class for all refugees in Northern Ireland.

NICRAS continued to apply for funding for course fees that do not attract funding from the Education & Library Boards and fees for transport for members with disability. We also continued to apply for funding for travel and books through the Ruth Hayman Trust and Prince's Trust. The changes in the rules for access to Further Education courses enabled more people to attend college.

We have developed a partnership with SOS Bus, who provided free transportation to Belfast Metropolitan College for asylum seekers.

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

NICRAS continue to seek funding for childrens' school uniforms. And we also make application for school uniforms for asylum seekers and refugees children.

We successfully partnered with Paula Bradshaw MLA, who made an appeal and received a great amount of school uniform for refugee and asylum seeker children

Educational grants for fees, books and travel were applied for and received this year. Educational grant applications have been submitted for individuals for the new academic year (covering fees, books and travel) with grants awarded being in the region of £250. The majority of funding was also secured for some courses including Business Administration, IELST, Marketing, IT, Sport, Cookery, Access Course, Human Rights Law and Security Training, Community Development.

NICRAS has successfully campaigned Queen University Belfast who has offered two undergraduate places to asylum seekers free of charge.

Refugee Week:-

Refugee Week was organised by a steering group led by NICRAS including members and external organisations. This enabled planning for many more activities throughout the week and also for activities to take place outside Belfast (Londonderry, Dungannon, Ballyclare). The theme this year was 'Welcome'.

Advice and Support Service:-

NICRAS extended the opening hours of the specialist advice service to 8 sessions a week: 4 appointment-only and 4 drop-in.

The advice and support service continues to operate daily on a drop in and appointment basis from Monday to Friday, with appointments made for more complex extensive support and advice. Legal advice is being provided on a seasonal basis by solicitors, pro bono upon request. On average 50 people a week are attending the advice service, including 10-15 people for emergency support and for South Belfast Food Bank Voucher (monthly).

Members have been supported with applications for Income Support, Housing Benefit and Job Seekers Allowance, DLA, ESA, CV, crisis loans and integration loans, as well as references for accommodation, volunteer placements and referrals to various agencies. There has been an increase in application of disability related benefits due to the mental and physical health issues endured by members from the countries of origin.

During the year 120 new people accessed the service. Of these, 55 per cent had been granted Refugee Status and 42 per cent were still waiting for a decision. Nearly 70 per cent were male, with 44% between the ages of 25 and 50 years and just under 75 per cent single people. Almost half of those accessing the service are in receipt of some form of mainstream benefit or waiting for benefits.

This year has seen significant increases in the number of Somali and Syrian nationals coming to NI with new arrivals also coming from Sudan and Zimbabwe. The increased demand is partly due to an increase in numbers of those coming to NI to seek asylum, some quicker decisions by UKBA, an increase in family reunions.

Key Issues

In terms of the issues dealt with in the advice service, 33% were related to provision of Emergency Support; 19% related to accessing educational or welfare funding; 19% concerning benefits and 10% were relating to immigration issues. The key issues for members are destitution, delays in benefits, funding for education and welfare needs, debt and homelessness.

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

Advocacy & Community Development

The Advocacy and Development project has been running since the summer of 2016, supporting members of the refugee and asylum seeker population in Northern Ireland. The advocacy service operates five days a week on an appointment based system. Members are provided with the opportunity to discuss issues they requiring support with and a number of options are then explored together to decide upon the best course of action for the individual involved. The Advocacy Service has deals with a wide range of issues, from housing, to benefits, to employment rights and access to services. We have specifically worked on a number of cases on NASS (National Asylum Seeker Support) accommodation supporting members to access appropriate accommodation and to address an on-going issues, the service has also supported a number of members challenging their entitlement to benefits, supporting members access to healthcare and education, as well as providing additional support to members with physical and/or mental health needs.

We have also been working both on larger structural issues facing refugees and asylum seekers, through our own work and in partnership with other organisations, we are developing resources to support our members to access good quality legal services, we have worked on preventing on-going issues blocking access to health care provision and challenged the standard of accommodation provided to asylum seekers.

The project has also worked with NICRAS member community associations related to NICRAS, mentoring and supporting these groups to further develop their existing skills and capacity. This has been done through an focused training programme- Equip and Explore, a practical skills based programme- and through on-going support provided to the groups in terms of support with funding applications, guidance on committee governance/structures access to outside support/training as required.

Preventing Homelessness and Destitution:-

The reduction in waiting times for Child Tax Credit has been reduced through the Fast Track process. There are significant delays in UKBA processing applications for Section 4 support. There are also a number of people who are in the process of submitting fresh claims who have been supported for significant periods. Assistance is a mixture of one-off, short-term and longer-term. The Emergency Support provides food from Storehouse and SOS Bus weekly, while working with the individual to resolve their situation. This can include: finding legal representation, sourcing fresh evidence, liaising with benefits offices and social services and looking at options for the future.

Embrace, St Vincent de Paul, Simon Community, All Souls Church, Storehouse, SOS bus and the Red Cross have continued to provide support for those in need, including emergency accommodation. Accommodation for those without support is now becoming a serious problem. It has become increasingly difficult to source spaces in hostels. NICRAS has met with two organisations to look at possible ways of addressing this issue. Our links with Storehouse, South Belfast Food Bank and SOS Bus enable provision of weekly food as well as referral for clothing and household goods.

English language support:-

ESOL classes for adults continue on a twice weekly basis at an introductory and intermediate level. Class attendance averages 10 people and can rise to 20. Classes are run by volunteer teachers. They provide an opportunity for those who are not able to access mainstream education provision to attain informal ESOL classes at a level suitable to their needs, in either group work or one-to-one lessons.

The removal of the 6 month waiting time before mainstream classes can be accessed has meant more people are able to attend college on arrival here. The NICRAS classes provide additional support for those who are unable to access the 5 day a week courses and for those who cannot attend the College.

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Providing social opportunities and supporting integration:-

Youth Group: The youth group works in partnership with the Inclusion and Diversity Team from the Education Authority once a week. There are both on and off site activities, including arts and crafts, drumming, swimming, visits to the cinema and community groups and a residential.

St Patrick's Day: Members took part in a workshop to make costumes and in took part in the Belfast parade organised by LORAG, followed by a celebration in Shaftesbury Recreation Centre.

Christmas: The Executive Committee organised the Christmas party this year and funding was provided to buy small gifts for the children who attended. Food hampers were provided by East Belfast Mission, gifts were applied for through the St Vincent de Paul/Salvation Army Christmas Appeal.

Summer Residential: Members were offered the opportunity to attend a residential in Corrymeela.

Volunteers: This year we organised during the summer a thank you party for our volunteers.

The building has continued to be made available to groups for meetings, activities and training events.

Women Group:-

This year we were able to secure a small grant to organise a Refugee and Asylum Seeker Women Integration Project. The project aimed to empower women and give them a voice. The project activities were designed by the women themselves.

Peer Orientation and the RAS Ultimate Guide:-

This year we successfully secured a small grant from the Community foundation NI to train ten members to assist new members and developed a Handbook entitled: The Ultimate Guide for Refugees and Asylum Seekers in Northern Ireland

Representing refugees and asylum seekers:-

Our Chairperson represented NICRAS on the All Party Assembly Group for Ethnic Minorities at Stormont, sat at the South Belfast Community Support Group, and supported other Committee members in attending external meetings and consultations, ensuring that NICRAS provided a 'Refugee Voice' in Northern Ireland.

NICRAS sat on the Strategic Migration Partnership. We also sat on the Immigration Sub-Group of the Racial Equality Forum and this provided opportunities to raise key issues directly with Departments responsible for education, health and immigration.

NICRAS sat on the Strategic Partnership, the Community Support Group, the Migrant Forum, the Race Equality Sub group, Belfast Food Network, The NI Human Rights Consortium. We are also a member of Lower Ormeau Consortium and Migrant Forum.

NICRAS sat at the Syrian Operational Planning Group. We gave evidence before the OFMDFM and International Development Committee regarding the arrival of Syrian refugees in Northern Ireland.

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Social policy work:-

This year we produced two reports:-

1. The Effects of Destitution on Refugees that describe the enforced destitution faced by new refugees in Northern Ireland due to the delay processing welfare benefits and housing claims.
2. Home Sweet Home? To highlight the hardship faced by Asylum Seekers living in NASS Accommodations

The Home Sweet Home? Report earned the organisation an invitation to present the report finding before The Northern Ireland Executive Committee; a meeting SERCO. The report was also discussed at the Home Office accommodation Advisory Group meeting.

The production of the two report mentioned above is the result of our internship and partnership with Ulster University and the Centre For Effective Service.

Another success was the decision by the Department of Employment and Learning that English (ESOL) classes would be free for those in the asylum process, including those who have been refused but hold 'temporary admission' and those who have been here less than 6 months. Additionally, eligibility has been extended to other Further Education courses, although these attract a fee. This has been a major breakthrough and may be the first time the Assembly has taken a different line to Westminster in areas related to immigration.

We are currently working on a number of reports including: the effect of destitution on refused asylum seekers and the refugees and asylum seekers skills audit.

Achievements

NICRAS has been successful in many of its campaigns, gaining some significant achievements.

- 2010: NICRAS was able to have English for Speakers of Other Languages classes made free of charge for asylum seekers.
- 2010: NICRAS obtained access to leisure centres in Belfast for refugees and asylum seekers at the same concession rate as for people on benefits.
- 2015: NICRAS successfully campaigned for free access to healthcare for all asylum seekers, including destitute asylum seekers whose asylum claims had been refused.
- In July 2015, NICRAS were able to get the NI Assembly to recognise the migrant crisis in a debate in the Assembly.
- NICRAS convinced the Driver and Vehicle Licensing Agency to change their application procedure to allow refugee I.D. cards to be accepted as a primary form of identification.
- NICRAS has partnered with UNISON to provide free IELTS classes refugees and asylum seekers with medical qualifications who are seeking to work in the medical professions. The union also allows our members to avail of their immigration clinics and to access training courses.
- Family Reunification: NICRAS successfully championed with other organisations to ensure the Legal Aid for Family Reunification was not cut. We demonstrated that the total cost to the government was small, but it would have a big impact on people's lives.
- In June 2015 successfully campaigned the Health Committee to extend free access to healthcare to refused asylum seekers living in Northern Ireland
- In December 2015 and January 2016 NICRAS successfully campaigned the Minister of the Department of Education and Learning on behalf of its members to extend free ESOL classes to all refugees.

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

FINANCIAL REVIEW

As noted above a difficult year saw income of £62,933 against expenditure of £65,992 resulting in a net deficit of £3,059. As at the reporting date the balance sheet shows net assets of £15,886.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that the ideal level of reserves would be between three to six months expenditure which for the year ended 31 March 2016 would be between £16,498 and £32,996.

PLANS FOR FUTURE PERIODS

Northern Ireland Community of Refugees and Asylum Seekers intends to transfer activities of the unincorporated entity into an incorporated entity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Northern Ireland Community of Refugees and Asylum Seekers (NICRAS) is governed by its Memorandum and Articles of Association dated 27th March 2013. NICRAS is a registered charity with the Charity Commission for Northern Ireland. NICRAS is a membership organisation with currently 600 members (595 in 2015).

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment, to the voting Members of the Company at the next Annual General Meeting.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these accounts, 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

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- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They 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.

STATEMENT AS TO DISCLOSURE TO OUR AUDITORS

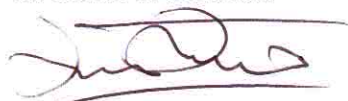
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

AUDITOR

Finegan Gibson Ltd are deemed to be re-appointed as auditors to the charity for the incoming year.

On behalf of the board



Justin Kouame
Trustee

**NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHERN
IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS**

YEAR ENDED 31 MARCH 2016

We have audited the accounts of Northern Ireland Community of Refugees and Asylum Seekers for the year ended 31st March 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

The trustee's responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act (Northern Ireland) 2008. We also report to you if, in our opinion, the Trustees' Annual Report is consistent with the financial statements, if the charity has not kept sufficient accounting records, or if we have not received all of the information and explanations we require for our audit.

We read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. This other information comprises only the Trustees' Annual Report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

**NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHERN
IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS**

YEAR ENDED 31 MARCH 2016

OPINION

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2016 and of its incoming resources and application of resources for the year then ended and have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008.

EMPHASIS OF MATTER – GOING CONCERN

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in note 21 to the financial statements concerning the company's ability to continue as a going concern. As at 31 March 2016, the company had unrestricted funds of £2,401. The level of unrestricted reserve, along with the matters explained in note 21 to the financial statements, indicate the existence of a material uncertainty however the directors believe the uncertainties are not such as to cast significant doubt about the company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.



PAUL DOLAN ACA
(Senior Statutory Auditor)
For and on behalf of
FINEGAN GIBSON LTD
Chartered Accountants & Statutory Auditors
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Date 31st July 2017

**NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Income					
Donations and legacies	2	5,207	-	5,207	1,380
<i>Income from charitable activities</i>	3	-	57,721	57,721	75,105
Investment income	4	-	5	5	6
Total income		5,207	57,726	62,933	76,491
Expenditure					
<i>Expenditure on charitable activities</i>	5/6	5,207	60,785	65,992	71,522
Total expenditure		5,207	60,785	65,992	71,522
Net income/(expenditure)		-	(3,059)	(3,059)	4,969
Net movements in funds		-	(3,059)	(3,059)	4,969
Reconciliation of funds					
Fund balances at 1 April 2015		2,401	16,544	18,945	13,976
Fund balances at 31 March 2016		2,401	13,485	15,886	18,945

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

All of the above amounts relate to continuing activities.

The notes on pages 16 to 22 form part of these accounts.

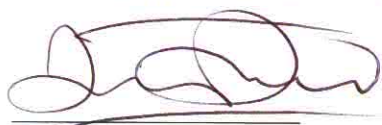
NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

BALANCE SHEET

31 MARCH 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	10	-	253
Current assets			
Debtors	11	7,711	25,798
Cash at bank		16,619	1,122
		<u>24,330</u>	<u>26,920</u>
Creditors: Amounts falling due within one year	12	<u>(8,444)</u>	<u>(8,228)</u>
Net current assets		<u>15,886</u>	<u>18,692</u>
Net assets		<u>15,886</u>	<u>18,945</u>
The funds of the charity:			
Unrestricted income funds	13	2,401	2,401
Restricted income funds	14	13,485	16,544
Total charity funds		<u>15,886</u>	<u>18,945</u>

The financial statements were approved by the trustees on 31st July 2017 and signed on its behalf by



Justin Kouame

Trustee

The notes on pages 16 to 23 form part of these accounts.

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatement was considered necessary.

Cash flow statement

The charity has taken advantage of the exemption in the SORP from the requirement to produce a cash flow statement because it is a small charity.

Going concern

The charity reported a net cash outflow of £3,059 for the year and have unrestricted reserves of £2,401. The trustees are of the view that these reserves are sufficient for the charity for at least the next 12 months and that on this basis the charity is a going concern. Consideration should be given to disclosures within note 21 of these financial statements.

Income

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

Income from 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.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are funds which the donor has specified are to be solely used for particular areas of the Charity's work.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is 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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the related activity.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel and governance costs which support the Charity's activities. These costs have been allocated between expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

Operating leases

Costs in respect of operating leases are charged on a straight-line basis over the lease term.

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - 20% Straight line

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

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.

Creditors and provisions

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.

2. Donations and legacies

	Unrestricted Funds 2016 £	Unrestricted Funds 2015 £
Donations	<u>5,207</u>	<u>1,380</u>

3. Income from charitable activities

	Restricted Funds 2016	2016 Total £	2015 Total £
OFMDFM	45,873	45,873	52,734
Belfast City Council	2,160	2,160	500
Belfast Health & Social Care Trust	715	715	2,080
Vicars Relief Fund	-	-	4,827
Other grants	4,049	4,049	1,193
Red Cross	-	-	4,499
Community Relations Council	2,500	2,500	2,920
Ruth Hayman	400	400	1,145
Buttle UK	2,024	2,024	1,067
Community Foundation for NI	-	-	4,140
	<u>57,721</u>	<u>57,721</u>	<u>75,105</u>

4. Investment income

	Restricted Funds 2016 £	Restricted Funds 2015 £
Bank interest receivable	<u>5</u>	<u>6</u>
	<u>5</u>	<u>6</u>

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

5. Analysis of expenditure on charitable activities

	Unrestricted	Restricted	Total 2016	Total 2015
		£	£	£
Wages & Salaries	-	16,053	16,053	17,737
Employer's NIC	-	1,112	1,112	986
Rent	-	12,782	12,782	12,787
Rates & water	-	125	125	332
Light & heat	-	1,623	1,623	1,756
Repairs & maintenance	-	399	399	364
Insurance	-	1,201	1,201	1,209
Room hire	-	462	462	128
Course fees	-	482	482	2,180
Travel & subsistence	1,595	4,393	5,988	4,323
Hospitality	-	-	-	100
Workshops & activities	3,612	665	4,277	5,821
Grants – Welfare/Education	-	4,482	4,482	4,772
Emergency support	-	850	850	5,400
Recruitment fees	-	-	-	527
Interpreter fees	-	-	-	300
Telephone	-	1,124	1,124	1,336
Printing, postage & stationary	-	2,692	2,692	1,942
Subscriptions	-	1,469	1,469	390
Depreciation	-	253	253	539
Sundry	-	559	559	937
Governance costs (see note 6)		10,059	10,059	7,656
	<u>5,207</u>	<u>60,785</u>	<u>65,992</u>	<u>71,522</u>

6. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the two key charitable activities undertaken. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	Governance function	2016 Total	2015 Total	Basis of apportionment
	£	£	£	
Audit and accountancy fees	3,150	3,150	3,000	Governance
Professional – Financial advice	6,585	6,585	4,458	Governance
Bank charges	324	324	198	Governance
	<u>10,059</u>	<u>10,059</u>	<u>7,656</u>	

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

7. Net incoming resources for the year

This is stated after charging:

	2016	2015
	£	£
Depreciation	253	539
Auditors' remuneration:		
- audit of the financial statements	<u>3,150</u>	<u>3,000</u>

8. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Total staff costs were as follows:

	2016	2015
	£	£
Wages and salaries	16,053	17,737
Social security costs	1,112	986
	<u>17,165</u>	<u>18,723</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2016	2015
	No	No
£60,000 to £69,999	-	-

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2015: £0). They were reimbursed travel expenses during the year totalling £255.96 (2015: £0).

The key management personnel of the charity comprise the Trustee and Finance Officer. The total employee benefits of the key management personnel of the charity total £0 (2015: £0).

9. Staff numbers

The average monthly head count during the year were as follows:

	2016	2015
	No	No
Advice & Support workers	<u>1</u>	<u>1</u>

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

10. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2015	8,524	8,524
Additions	-	-
Disposals	-	-
At 31 March 2016	<u>8,524</u>	<u>8,524</u>
Depreciation		
At 1 April 2015	8,271	8,271
Charge for the year	253	253
At 31 March 2016	<u>8,524</u>	<u>8,524</u>
Net book value		
At 31 March 2016	-	-
At 31 March 2015	<u>253</u>	<u>253</u>

11. Debtors

	2016 £	2015 £
Other debtors	4,359	24,123
Prepayments and accrued income	3,352	1,675
	<u>7,711</u>	<u>25,798</u>

12. Creditors: Amounts falling due within one year

	2016 £	2015 £
Taxation and social security	1,259	363
Accruals and deferred income	7,185	7,865
	<u>8,444</u>	<u>8,228</u>

13. Unrestricted income funds

	Balance at 1 April 2015 £	Income £	Expenditure £	Balance at 31 March 2016 £
General Funds	<u>2,401</u>	<u>5,207</u>	<u>5,207</u>	<u>2,401</u>

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2016

14. Restricted income funds

	Balance at 1 April 2015	Income	Expenditure	Balance at 31 March 2016
	£	£	£	£
General Funds	<u>16,544</u>	<u>57,726</u>	<u>60,785</u>	<u>13,485</u>

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2016	2015
	£	£	£	£
Fund balances				
Tangible fixed assets	-	-	-	253
Current assets	2,401	21,929	24,330	26,920
Liabilities	-	(8,444)	(8,444)	(8,228)
	-----	-----	-----	-----
Total net assets	<u>2,401</u>	<u>13,485</u>	<u>15,886</u>	<u>18,945</u>

16. Legal status of the Charity

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

17. Contingent liabilities

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

18. Financial commitments

At 31 March 2016 the company had annual commitments under non-cancellable operating leases as follows:

	2016	2015
	£	£
Expiring in less than one year	425	425
Expiring within two to five years	656	1,081
	<u>1,081</u>	<u>1,506</u>

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

19. Corporation Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

20. APB Ethical Standard – Provisions available for small entities

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

21. Going concern

The financial statements have been prepared on a going concern basis which assumes the charity will continue in operational existence for the foreseeable future. The validity of this assumption depends upon continued support from existing funders and identifying new sources of funding to continue the work of the charity. The charity is currently a going concern, however if unsuccessful in securing sufficient core funding, their ability to continue as a going concern may be uncertain. If the charity was unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the balance sheet values of assets to their recoverable amounts and to provide for the future liabilities that might arise, and to reclassify fixed assets and long term liabilities as current assets and current liabilities. The directors believe that it is appropriate for the financial statements to be prepared on the going concern basis.

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2016

**The following pages do not form part of the statutory accounts
which are the subject of the independent auditor's report on page 15/16.**

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2016

	2016 £	2015 £
Income		
Donations and legacies		
Donations	<u>5,207</u>	<u>1,380</u>
Income from charitable activities		
OFMDFM	45,873	52,734
Belfast City Council	2,160	500
Belfast Health & Social Care Trust	715	2,080
Vicars Relief Fund	-	4,827
Other grants	4,049	1,193
Red Cross	-	4,499
Community Relations Council	2,500	2,920
Ruth Hayman	400	1,145
Buttle UK	2,024	1,067
Community Foundation	-	4,140
	<u>57,721</u>	<u>75,105</u>
Investment income		
Bank interest receivable	5	6
Total Income	<u>62,933</u>	<u>76,491</u>

NORTHERN IRELAND COMMUNITY OF REFUGEES AND ASYLUM SEEKERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2016

Expenditure

Expenditure on charitable activities

Wages & Salaries	16,053	17,737
Employer's NIC	1,112	986
Rent	12,782	12,787
Rates & water	125	332
Light & heat	1,623	1,756
Repairs & maintenance	399	364
Insurance	1,201	1,209
Room hire	462	128
Course fees	482	2,180
Travel & subsistence	5,988	4,323
Hospitality	-	100
Workshops & activities	4,277	5,821
Grants – Welfare/Education	4,482	4,772
Emergency support	850	5,400
Recruitment fees	-	527
Interpreter fees	-	300
Telephone	1,124	1,336
Printing, postage & stationary	2,692	1,942
Subscriptions	1,469	390
Depreciation	253	539
Sundry	559	937
	<u>55,933</u>	<u>63,866</u>

Governance costs

Audit & accountancy	3,150	3,000
Professional – Financial advice	6,585	4,458
Bank charges	324	198
	<u>10,059</u>	<u>7,656</u>

Total expenditure

<u>65,992</u>	<u>71,522</u>
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Net income/(expenditure)

<u>(3,059)</u>	<u>4,969</u>
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