

REGISTERED CHARITY NUMBER: NIC 103701



Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018
for

Northern Ireland Community of Refugees
and Asylum Seekers

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moirá
Co. Armagh
BT67 0LE

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

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for the Year Ended 31 March 2018**

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

**Reference and Administrative Details
for the Year Ended 31 March 2018**

TRUSTEES

Justin Kouame
Issa Altom
Sabah Hasballah
Nomzamo Mahlangu
Abayomi Adekanmi A
Debra Leso
Eric Koungou (appointed 1/10/2017)
Ronald Vellum (appointed 02/01/2019)
Anselme Shima (appointed 01/10/2018)

PRINCIPAL ADDRESS

143a University Street
Belfast
Co. Antrim
BT7 1HP

**REGISTERED CHARITY
NUMBER**

NIC 103701

INDEPENDENT EXAMINER

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moirá
Co. Armagh
BT67 0LE

SECRETARY

Eric Koungou

BANKERS

Bank of Ireland
University Road
Belfast
BT7 1NH

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

**Report of the Trustees
for the Year Ended 31 March 2018**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of 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).

Northern Ireland Community of Refugees and Asylum Seekers

Report of the Trustees for the Year Ended 31 March 2018

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

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.

Northern Ireland Community of Refugees and Asylum Seekers

Report of the Trustees for the Year Ended 31 March 2018

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Public benefit

Public benefit The relief of poverty and life improvement The benefits arising from this purpose are raised expectations and aspirations for refugees and asylum seekers and wider stakeholders; increased employability skills, confidence and aspirations, leading to increased opportunities and enabling members and their families to see that benefit dependency is not the only option open to them; raised aspirations for a better life by creating a can do/self-help mentality. The advancement of education The benefits arising from this purpose are increased knowledge on educational programmes and events, increased access to education, qualifications and accredited learning to refugees regardless of their literacy or numeracy; stimulating thirst for achievement; demonstration that everyone can learn and achieve regardless of starting point and that obstacles can be overcome to enable learning, for parents, children, individuals, stakeholders and employers; demonstration of achievement and potential in individuals regardless of perceived ability, for wider society. The promotion of social inclusion and integration The benefit arising from this purpose is individuals are enabled to be seen as active participants in their local communities, contributing to society and thereby breaking down preconceived notions and prejudices around refugees and asylum seekers and associated factors; increased confidence to active participation in the community; increased opportunities for friendship, support, mutual understanding and future employability. The development of the refugee community The benefits arising from this purpose are increased recognition of individual skills and talents in public, voluntary sector and community life leading to a widely recognised positive contribution of the refugees into Northern Ireland society; an increased self-awareness of individual potential to be shared and maximised into Northern society. The promotion of wellbeing and mental health of refugees and asylum seekers The benefit arising from this purpose is validation of their roles in society as active participants and contributors, by enabling individuals to play an important role in our organisation, and providing opportunities to actively take part in training, social and leisure activities, community projects, activities and festivals (amongst others); provision of an identity within a safe and supportive environment, thereby increasing their sense of mental and emotional wellbeing and belonging. The beneficiaries of all our purposes are asylum seekers and refugees living in Northern Ireland. There are no harms resulting from any of the purposes. No person connected with the organisation gains a private benefit which is more than incidental to carrying out the purposes.

ACHIEVEMENT 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 support the day-to-day operation of the organisation and help with English Language tuition, the Homework Club and the Youth Group and the Women Group.

Education:-

NICRAS continued to apply for funding for course fees that do not attract funding from the Education & Library Boards or members which enabled more people to attend college.

Northern Ireland Community of Refugees and Asylum Seekers

Report of the Trustees for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

NICRAS continues to seek and for funding for children school uniform. And we also make application for school uniforms for asylum seekers and refugees children.

Advice and Support Service:-

The advice and support service continues to operate daily on a drop in and appointment basis from Monday to Friday. Members have been supported with applications for Income Support, Housing Benefit and Job Seekers Allowance, DLA/PIP, ESA, CV, Crisis loans and Integration loans, Housing Issues, Fuel Poverty as well as references for accommodation, volunteer placements and referrals to various agencies.

Key Issues

In terms of the issues dealt with in the advice service, the provision of Emergency Support was a key service; accessing educational or welfare funding was also a priority; 2 but some of the key issues for members are destitution, delays in benefits, funding for education and welfare needs, NASS accommodation issues, racism and hate attacks and homelessness.

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 and drop-in based system. Members are provided with the opportunity to discuss issues they require 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.

Youth Work:-

The funding from Children In Need to work with children and young people aged 5 to 18 years, has developed well. The Youth Work team provided a variety of fun and educational activities over the summer. Term time activities include arts projects, dance and personal development activities. Homework support is provided in collaboration with Queen University Belfast and a residential.

Preventing Homelessness and Destitution:-

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, and SOS bus have continued to provide support for those in need, including emergency accommodation. 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.

Northern Ireland Community of Refugees and Asylum Seekers

Report of the Trustees for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

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 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.

Women Group:-

The Women Group received a small grant from VSB, Voice of Migrant Women Project to continue to provide activities and trainings for the women. The trainings and activities include: health and safety; food and hygiene; CV and Job Search writing; keeping children safe; first aid; effective interview techniques skills; community engagement and meeting and workshops with politicians.

Satisfied with the project.

Representing refugees and asylum seekers:-

NICRAS continues to represent our members interests on the All-Party Assembly Group for Ethnic Minorities at Stormont, SERCO Stakeholder forum, 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 of the Racial Equality Sub-Group Forum, the Migrant Forum of Belfast City Council and the Family Hub South Belfast

FINANCIAL REVIEW

The company had net incoming resources for the year of £13,473 (2017: net incoming resources of £3,195), which reflected the completion of a number of projects during the year. Unrestricted funds decreased by £7,461, while restricted funds increased by £20,934.

FUTURE PLANS

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 approximately 600 members.

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.

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

**Report of the Trustees
for the Year Ended 31 March 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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

**Report of the Trustees
for the Year Ended 31 March 2018**

TRUSTEES RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the trust deed. 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

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

**Report of the Trustees
for the Year Ended 31 March 2018**

Approved by order of the board of trustees on 4th October 2019 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Vellum', written over a dotted line.

Ronald Vellum - Trustee

**Independent Examiner's Report to the Trustees of
Northern Ireland Community of Refugees
and Asylum Seekers**

Independent examiner's report to the trustees of Northern Ireland Community of Refugees and Asylum Seekers

I report on the accounts for the year ended 31 March 2018 set out on pages eleven to twenty two.

Respective responsibilities of trustees and examiner

As the charity's trustees' you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

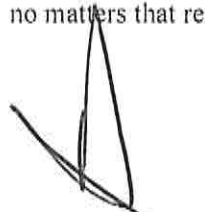
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records, it also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Billy Drake
Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moir
Co. Armagh
BT67 0LE

Date: 4th October 2019

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

**Statement of Financial Activities
for the Year Ended 31 March 2018**

		Unrestricted fund £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
	Not es				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,966	-	5,966	9,294
Charitable activities	3				
Charitable Activities		-	126,203	126,203	102,868
Total		5,966	126,203	132,169	112,162
 EXPENDITURE ON					
Charitable activities					
Expenditure on charitable activities		12,853	103,969	116,822	106,441
Governance		574	1,300	1,874	2,526
Total		13,427	105,269	118,696	108,967
 NET INCOME/(EXPENDITURE)		(7,461)	20,934	13,473	3,195
 RECONCILIATION OF FUNDS					
Total funds brought forward		7,817	11,264	19,081	15,886
 TOTAL FUNDS CARRIED FORWARD		356	32,198	32,554	19,081

The notes form part of these financial statements


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

**Statement of Financial Position
At 31 March 2018**

	Notes	31.3.18 £	31.3.17 £
FIXED ASSETS			
Tangible assets	7	9,893	1,762
CURRENT ASSETS			
Debtors	8	38,505	32,933
Cash at bank and in hand		<u>-</u>	<u>-</u>
		38,505	32,933
CREDITORS			
Amounts falling due within one year	9	(15,844)	(15,614)
		<u>-</u>	<u>-</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>22,661</u>	<u>17,319</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,554</u>	<u>19,081</u>
NET ASSETS		<u>32,554</u>	<u>19,081</u>
FUNDS	12		
Unrestricted funds		356	7,817
Restricted funds		<u>32,198</u>	<u>11,264</u>
TOTAL FUNDS		<u>32,554</u>	<u>19,081</u>

The financial statements were approved by the Board of Trustees on 4th October 2019 and were signed on its behalf by:


.....
Ronald Vellam -Trustee


.....
Anselme Shima -Trustee

The notes form part of these financial statements

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

**Notes to the Financial Statements
for the Year Ended 31 March 2018**

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements
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 charity constitutes a public benefit entity as defined by FRS 102. 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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 inflow of £13,473 for the year and have unrestricted reserves of £356. 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 17 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 the Financial Statements - continued
for the Year Ended 31 March 2018**

1. ACCOUNTING POLICIES - continued

**Basis of preparing the financial statements
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 the Financial Statements - continued
for the Year Ended 31 March 2018**

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements
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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.18	31.3.17
	£	£
Donations	5,468	6,365
Other Income	<u>498</u>	<u>2,929</u>
	<u>5,966</u>	<u>9,294</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.18	31.3.17
		£	£
Grants	Charitable Activities	<u>126,203</u>	<u>102,868</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

3. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	31.3.18	31.3.17
	£	£
Belfast City Council	4,170	-
Community Relations Council	2,500	-
Ruth Hayman	150	712
Buttle UK	1,955	1,109
The Executive Office - MEDF	76,077	74,424
Community Foundation For NI - Living Well	-	2,500
Community Foundation For NI - New Beginings	-	9,994
Big Lottery - IT & Equipment Capital	-	9,911
Belfast City Council - Good Relations	-	3,718
CFNI - Small Grants	6,036	500
VSB Foundation	5,000	-
BBC Children in Need	30,315	-
	<u>126,203</u>	<u>102,868</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

5. STAFF COSTS

	31.3.18	31.3.17
	£	£
Wages and salaries	37,509	33,631
Social security costs	-	-
Other pension costs	-	2,900
	<u>37,509</u>	<u>36,531</u>

The average monthly number of employees during the year was as follows:

	31.3.18	31.3.17
Advice & Support Workers	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

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 (2017: £0).

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,935	359	9,294
Charitable activities			
Charitable Activities	-	102,868	102,868
Total	8,935	103,227	112,162
 EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities	2,048	104,393	106,441
Governance	1,471	1,055	2,526
Total	3,519	105,448	108,967
 NET INCOME/(EXPENDITURE)	5,416	(2,221)	3,195
 RECONCILIATION OF FUNDS			
Total funds brought forward	2,401	13,485	15,886
 TOTAL FUNDS CARRIED FORWARD	<u>7,817</u>	<u>11,264</u>	<u>19,081</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2017	10,726
Additions	<u>10,713</u>
At 31 March 2018	<u>21,439</u>
DEPRECIATION	
At 1 April 2017	8,964
Charge for year	<u>2,582</u>
At 31 March 2018	<u>11,546</u>
NET BOOK VALUE	
At 31 March 2018	<u>9,893</u>
At 31 March 2017	<u>1,762</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
OFMDFM	37,553	-
Grants Due - TEO	-	32,891
Belfast City Council	834	-
Prepayments and accrued income	<u>118</u>	<u>42</u>
	<u>38,505</u>	<u>32,933</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Bank loans and overdrafts (see note 10)	7,351	8,227
Other creditors	<u>8,493</u>	<u>7,387</u>
	<u>15,844</u>	<u>15,614</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.18	31.3.17
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	<u>7,351</u>	<u>8,227</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.18 Total funds	31.3.17 Total funds
	£	£	£	£
Fixed assets	722	9,171	9,893	1,762
Current assets	6,985	31,520	38,505	32,933
Current liabilities	<u>(7,351)</u>	<u>(8,493)</u>	<u>(15,844)</u>	<u>(15,614)</u>
	<u>356</u>	<u>32,198</u>	<u>32,554</u>	<u>19,081</u>

12. MOVEMENT IN FUNDS

	At 1/4/17 £	Net movement in funds £	At 31/3/18 £
Unrestricted funds			
General fund	7,817	(7,461)	356
Restricted funds			
Belfast City Council	-	2,750	2,750
Buttle UK	94	(94)	-
Big Lottery - IT & Equipment Capital	9,471	(873)	8,598
Community Foundation for NI - New Beginings	991	(991)	-
Belfast City Council - Good Relations	708	(708)	-
The Executive Office - MEDF	-	2,884	2,884
BBC Children in Need	-	14,981	14,981
VSB Foundation	-	<u>2,985</u>	<u>2,985</u>
	11,264	20,934	32,198
TOTAL FUNDS	<u>19,081</u>	<u>13,473</u>	<u>32,554</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,966	(13,427)	(7,461)
Restricted funds			
Belfast City Council	4,170	(1,420)	2,750
Community Relations Council	2,500	(2,500)	-
Ruth Hayman	150	(150)	-
Buttle UK	1,955	(2,049)	(94)
Big Lottery - IT & Equipment Capital	-	(873)	(873)
Community Foundation for NI - New Beginings	-	(991)	(991)
Belfast City Council - Good Relations	-	(708)	(708)
The Executive Office - MEDF	76,077	(73,193)	2,884
CFNI - Small Grants	6,036	(6,036)	-
BBC Children in Need	30,315	(15,334)	14,981
VSF Foundation	5,000	(2,015)	2,985
	126,203	(105,269)	20,934
TOTAL FUNDS	<u>132,169</u>	<u>(118,696)</u>	<u>13,473</u>

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	At 31/3/17 £
Unrestricted Funds			
General fund	2,401	5,416	7,817
Restricted Funds			
Other Grants	13,485	(13,485)	-
Buttle UK	-	94	94
Big Lottery - IT & Equipment Capital	-	9,471	9,471
Community Foundation for NI - New Beginings	-	991	991
Belfast City Council - Good Relations	-	708	708
	13,485	(2,221)	11,264
TOTAL FUNDS	<u>15,886</u>	<u>3,195</u>	<u>19,081</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,935	(3,519)	5,416
Restricted funds			
Other Grants	359	(13,844)	(13,485)
Ruth Hayman	712	(712)	-
Buttle UK	1,109	(1,015)	94
Big Lottery - IT & Equipment Capital	9,911	(440)	9,471
Community Foundation for NI - New Beginings	9,994	(9,003)	991
Belfast City Council - Good Relations	3,718	(3,010)	708
The Executive Office - MEDF	74,424	(74,424)	-
Community Foundation For NI - Living Well	2,500	(2,500)	-
CFNI - Small Grants	500	(500)	-
	103,227	(105,448)	(2,221)
TOTAL FUNDS	112,162	(108,967)	3,195

13. 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.

14. CAPITAL COMMITMENTS

At 31 March 2018 the company had annual commitments under non-cancellable operating leases as follows:

	2017 £	2017 £
Expiring less than one year	231	425
Expiring within two to five years	-	231
	231	656

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

16. CORPORATION TAX

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. The Tax reference for the Charity is XT38527.

17. 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.

18. LEGAL STATUS OF THE CHARITY

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

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2018**

	31.3.18 £	31.3.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,468	6,365
Other Income	<u>498</u>	<u>2,929</u>
	5,966	9,294
Charitable activities		
Grants	<u>126,203</u>	<u>102,868</u>
Total incoming resources	132,169	112,162
EXPENDITURE		
Charitable activities		
Wages	37,509	33,631
Pensions	-	2,900
Insurance	1,168	1,710
Light and heat	1,942	1,940
Telephone	3,213	3,282
Postage and stationery	7,810	8,508
Sundries	-	36
Rent	12,773	13,799
Repairs & maintenance	810	567
Room Hire	400	-
Travel & subsistence	52	85
Subscriptions	2,244	1,761
Professional Fees	-	1,285
Individual Grant Costs	7,031	4,206
Voluntary Training & Expenses	4,855	8,471
Direct Programme Costs	18,414	14,503
Organisational Development	12,535	3,919
NICEM - Finance Support	-	4,355
Staff Training	2,150	1,043
Rates & Water Charges	124	-
IT & Computer Costs	1,310	-
Depreciation of tangible fixed assets	<u>2,582</u>	<u>440</u>
	116,922	106,441
Support costs		

This page does not form part of the statutory financial statements

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2018**

	31.3.18	31.3.17
	£	£
Governance costs		
Accountancy Fees	1,200	2,130
Bank charges	<u>574</u>	<u>396</u>
	<u>1,774</u>	<u>2,526</u>
Total resources expended	118,696	108,967
	<hr/>	<hr/>
Net income	<u>13,473</u>	<u>3,195</u>

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