

Company no. 05669208  
Charity no. 1126646

**Bristol Refugee Rights**  
**Report and Financial Statements**  
**31 March 2024**

## Bristol Refugee Rights

### Reference and administrative details

#### For the year ended 31 March 2024

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<b>Company number</b>	05669208																										
<b>Charity number</b>	1126646																										
<b>Registered office and operational address</b>	Wellspring Settlement 43 Ducie Road Barton Hill Bristol BS5 0AX																										
<b>Trustees</b>	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Richard Asangmbe</td><td></td></tr><tr><td>Kirill Babeev</td><td>Chair</td></tr><tr><td>Mano Candappa</td><td></td></tr><tr><td>Natasha Carver</td><td>Vice Chair</td></tr><tr><td>Elise Ford</td><td></td></tr><tr><td>Josie Forsyth</td><td>resigned 12 October 2023</td></tr><tr><td>Henry Logan</td><td>Treasurer, appointed 12 October 2023</td></tr><tr><td>Kenneth Macharia</td><td></td></tr><tr><td>Chloe Milloy</td><td>appointed 12 October 2023</td></tr><tr><td>Helena Milton-Thompson</td><td>resigned 12 October 2023</td></tr><tr><td>Christina Stokes</td><td>resigned 12 October 2023</td></tr><tr><td>Maria Williams</td><td>resigned 18 January 2024</td></tr><tr><td>Irene Zikusoka</td><td></td></tr></table>	Richard Asangmbe		Kirill Babeev	Chair	Mano Candappa		Natasha Carver	Vice Chair	Elise Ford		Josie Forsyth	resigned 12 October 2023	Henry Logan	Treasurer, appointed 12 October 2023	Kenneth Macharia		Chloe Milloy	appointed 12 October 2023	Helena Milton-Thompson	resigned 12 October 2023	Christina Stokes	resigned 12 October 2023	Maria Williams	resigned 18 January 2024	Irene Zikusoka	
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Irene Zikusoka																											
<b>Company secretary</b>	Sally Jones																										
<b>Chief executive</b>	<table><tr><td>Qerim Nuredini</td><td>resigned 8 October 2023</td></tr><tr><td>Danielle Johnson</td><td>appointed 25 March 2024</td></tr></table> <p>During the period between 8 October 2023 and 25 March 2024, Andrew McCarthy acted up as CEO.</p>	Qerim Nuredini	resigned 8 October 2023	Danielle Johnson	appointed 25 March 2024																						
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<b>Bankers</b>	<table><tr><td>The Co-operative Bank</td><td>Flagstone</td></tr><tr><td>PO Box 101</td><td>1st Floor, Clareville House</td></tr><tr><td>1 Balloon Street</td><td>26-27 Oxendon Street</td></tr><tr><td>Manchester. M60 4EP</td><td>London, SW1Y 4EL</td></tr><tr><td>Cambridge and Counties Bank</td><td>Charities Aid Foundation (Shawbrook)</td></tr><tr><td>Charnwood Court</td><td>25 Kings Hill Avenue</td></tr><tr><td>New Walk</td><td>Kings Hill</td></tr><tr><td>Leicester, LE1 6TE</td><td>West Malling</td></tr><tr><td></td><td>Kent, ME19 4TA</td></tr></table>	The Co-operative Bank	Flagstone	PO Box 101	1st Floor, Clareville House	1 Balloon Street	26-27 Oxendon Street	Manchester. M60 4EP	London, SW1Y 4EL	Cambridge and Counties Bank	Charities Aid Foundation (Shawbrook)	Charnwood Court	25 Kings Hill Avenue	New Walk	Kings Hill	Leicester, LE1 6TE	West Malling		Kent, ME19 4TA								
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<b>Independent examiners</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																										

## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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The Trustees present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

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

##### **Organisation**

Bristol Refugee Rights (BRR) was incorporated as a company limited by guarantee on 9 January 2006, originally under the name Holding Refugees and Human Rights in Mind, and registered as a charity on 11 November 2008.

The charity is controlled by its governing document, Memorandum and Articles of Association which was last updated at the AGM in October 2022. Governance of BRR is through a Board of Trustees elected by the membership at the AGM. The Board has final legal authority and is responsible for overseeing the operation of the entire charity and its activities. The Chair, Vice Chair and Treasurer are elected annually and Trustees are elected for a three year term. All new Trustees take part in a formal induction programme and all trustees receive regular training.

The Board meets a minimum of six times in a year. It regularly reviews its structure and the individual and corporate responsibilities of Trustees. The Board of Trustees can set up sub-committees (i.e. to deal with detailed finances, personnel issues etc.) but key decisions have to be taken by the full Board and sub-committees have to report back to the Board. A Delegated Responsibility Policy is in place as well as Terms of Reference and Standing Orders for each operating sub-committee. During 2023/24, the following sub-committees existed: Staffing; Finance and Fundraising; Governance and EDI; Early Years and Families. All sub-committees meet regularly in line with the workload and role of the committee.

##### **Risk review**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees recognise the importance of identifying and putting in place effective arrangements for the management of risk. A Risk Register has been established and has been approved by the Board of Trustees. It is kept under regular review by the Board of Trustees and any changes to risk are reviewed at each Trustees meeting. Financial risks associated with reducing income streams from the government and trust funding has led to the development of a 3 year Income Generation Strategy which plans for and supports the diversification of funding and activities. Where appropriate, controls and procedures have been in place to diminish the risk the charity faces. These procedures are periodically reviewed to ensure they continue to meet the needs of the charity.

##### **The Directors**

The Board of Directors, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

## Bristol Refugee Rights

### Report of the Trustees

For the year ended 31 March 2024

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#### Objectives and activities

##### Objects of the charity

The charity objects are as follows:

- 1 To relieve the needs of asylum seekers, refugees and migrants by the provision of information, advice and support;
- 2 To preserve and protect the physical and mental health of asylum seekers, refugees and migrants and the dependants of persons in those categories;
- 3 To advance the education of the public in general about the issues relating to refugees and those seeking asylum and persons with precarious migration status;
- 4 To provide facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those persons who have need of such facilities;
- 5 To advance the education and training of refugees, asylum seekers, migrants and their dependants; and
- 6 To promote human rights as set out in the Universal Declaration of Human Rights (and subsequent United Nations conventions and declarations) by all of the following means:
  - Relieving need among the victims of human rights abuse;
  - Conducting research into human rights issues;
  - Educating the public about human rights;
  - Raising awareness of human rights issues;
  - Promoting public support for human rights; and
  - Promoting respect for human rights among individuals and corporations.

In 2023/24, our services adapted to the continued changes to asylum accommodation in the region. We expanded our outreach services for those in initial accommodation hotels, adapted the systems for accessing advice at our drop-ins and worked closely with partners to meet the changing needs of our members. Services were delivered by a dedicated staff team, volunteers from the local community and volunteers who were themselves users of BRR's services. All activities were designed and delivered in line with our three aims and ways of working – Safety/Early Action, Solidarity/Empowerment and Action for Change/Advocacy.

The main activities delivered were:

- Open access support for asylum seekers and refugees to ensure that they could get the right support at the right time through a mixture of helpline, reception point and drop in;
- **The Advice Service** has offered support, information and advice to asylum seekers and others with insecure immigration status as well as receiving requests for advice and referrals from other voluntary and statutory sector partners. They have provided a weekly advice drop in and worked on the phone and through face to face appointments. The Advice Team supports people to:
  - Understand their immigration status and options for regularising it;
  - Understand and realise their entitlements to accommodation and support;
  - Challenge the provision of inappropriate accommodation;
  - Understand what is happening with their asylum claim and correspondence received about it;
  - Find a solicitor or address problems with their solicitor; and
  - Access or deal with problems related to healthcare, education or support from social services.

## Bristol Refugee Rights

### Report of the Trustees

#### For the year ended 31 March 2024

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- **The Welcome Team** is focused on the holistic needs of asylum seekers, refugees and other migrants. We know that a place of safety and welcome is vital to wellbeing, as is engaging in activities such as learning, play, exercise and self-care. This team has provided:
  - A weekly social drop in with hot meals, games, arts and crafts, haircuts and more;
  - ESOL assessments and signposting;
  - English language classes, conversation clubs, maths classes and IT sessions;
  - Yoga classes and other wellbeing activities;
  - Asylum Guides group sessions in hotel settings offering information to help asylum seekers navigate the system;
  - Ofsted registered crèche sessions 3 times a week;
  - Specialist family support for asylum seeking parents; and
  - Outreach to hotel accommodation to support residents accessing support and understanding their entitlements and life in the UK.
- **The Specialist Services Team** is focused on those who have a particular set of needs due to a particular set of circumstances, such as their age, their sexuality or gender identity, or having multiple barriers to accessing support. This team has provided:
  - Specialist casework for those in the most complex situations, often those with severe health needs, complex immigration histories, experiences such as domestic violence or problematic drug and alcohol use;
  - A fortnightly social space for LGBTQIA+ asylum seekers, providing a sense of community and a safe space to talk about personal experiences and learn about issues affecting LGBTQIA+ asylum seekers in the UK;
  - Specialist casework for LGBTQIA+ asylum seekers, who are often unsafe in their accommodation and can face many challenges evidencing their asylum claims;
  - Advice, training and joint working with Local Authorities to support asylum seekers and other child migrants in care; and
  - Specialist casework for separated child asylum seekers (Unaccompanied Asylum Seeking Children - UASCs) including those disputing the age allocated to them by the Home Office. These young people often face particular risks around accommodation and possible exploitation.
- **Hardship:** we continued to support asylum seekers and refugees to meet their basic needs through the distribution of phones, SIMs, emergency hardship funds and referrals to Red Cross;
- **Safeguarding:** our safeguarding team has provided support to families, adults and children; making referrals to statutory services and advocating for their needs to be met. We continued to see very high numbers of separated children (UASC) presenting at our services, having been told by the Home Office and/or a local authority that they are being treated as adults;
- **Member (service user) participation and leadership** continues to be embedded within BRR. In 2023/24 we worked to implement a strategy with three strands:
  - A regular, open 'Member Voice Group' with interpreters, for members to feed into operational issues to replace the more strategic Member Consultation Group;
  - A smaller group for members to feed into more strategic questions, recognising that doing this meaningfully requires training and support;
  - Clearer pathways leading from regular attendance at BRR services, via volunteering, training and engagement with consultation, to paid employment in the sector; and
  - Through our lead role in the Bristol Refugee and Asylum Seeker Partnership (BRASP) we have been working alongside partners to improve lived experience leadership across the local sector; and
  - We have continued to support asylum seekers and refugees to volunteer. We have continued to support service users to speak out about their experiences with a particular focus on No Recourse to Public Funds and Young People.

## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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- **Volunteering:** We have continued to support asylum seekers and refugees to volunteer, both within our organisation and within other organisations. This can offer an opportunity to share and/or gain valuable skills, as well as gain experience in the UK work sector, and ways to connect and contribute to local communities; and
- **BRASP:** During 2023/24 The Bristol Refugee and Asylum Seeker Partnership has been revisiting its Theory of Change and developing a new strategic plan. BRR and three other BRASP members successfully obtained multi-year Lottery funding which includes specific support for partnership development.

#### **Achievements and performance**

Bristol Refugee Rights was set up as a voluntary organisation in 2005 to uphold and champion the human rights of asylum seekers and refugees.

- BRR is a place of solidarity and trust;
- Working towards stronger lived experience leadership is fundamental; people with lived experience are encouraged and supported to participate, challenge and lead throughout the organisation at all levels;
- BRR prioritises welcome, safety, wellbeing and equality;
- BRR services are holistic, complementary and integrated;
- BRR promotes wellbeing and trauma informed approaches;
- Many BRR services are unique in Bristol: an Advice Service which includes asylum support advice; an Early Years project for preschool children; an LGBTQ+ group specifically for asylum seekers, refugees and migrants; a complex needs project (CLEAR) which supports those excluded from other services;
- BRR works in partnership; convening city-wide fora, bringing organisations together and working strategically to meet the needs of members and tackle root causes of the problems they face; and
- BRR is a founding partner in the Asylum Early Action Charter: an innovative approach to designing and delivering services to help people in the asylum system before they reach crisis.

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

BRR provides welcome in Bristol; asylum seekers, refugees and other migrants:

- Have their basic needs met;
- Improve their wellbeing;
- Have a better understanding of and are better able to navigate the asylum system; and
- Develop personally and become more independent.

We also campaign more widely for the human rights of refugees, asylum seekers and other migrants with insecure immigration status. We hold OISC accreditation to Level 2 in Asylum and Immigration Law. We are a Living Wage Accredited Employer. We are committed to being an anti-racist organisation and we continue to work to achieve this objective.

## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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In 2023/24, we achieved the following outputs:

- We supported 1,739 people, 937 of whom accessed our services for the first time during the year;
- 753 people received support from the Advice Service;
- 582 calls to our helpline;
- 1,113 different people attended our Welcome drop in;
- 458 people were supported by our Education Project e.g. English classes, conversation clubs, signposting;
- 199 people were supported with complex casework (Pride Without Borders, Project CLEAR, Young People's Immigration Project);
- 83 people were supported through Asylum Guides;
- At least 41 people attended at least one of our monthly Member Voice Group meetings;
- 138 crèche sessions were held for children between six months and five years' old, with an average of 9 children per session. Ours is the only free crèche in Bristol available to asylum seeking families who are not yet eligible for nursery;
- 166 people were supported through Family Support, additional welfare support such as referrals to baby banks, support with nursery placements and school uniform requests;
- Over 300 participants on our BRR WhatsApp information broadcast group received regular information about BRR services, other opportunities and support, and important updates related to seeking asylum;
- 116 unaccompanied Asylum Seeking Children were supported;
- 174 safeguarding cases were responded to (53 adults, 65 relating to families and 56 relating to separated children (UASCS));
- We distributed £3,178 in small grants - one off hardship payments;
- We distributed 195 smartphones and 250 pre-loaded sim cards.

We received the following feedback from our surveys:

- 91.8% of members/service users rated the service they received from BRR as 'Very good' (57.1%) or 'Good' (34.7%);
- 82.5% said that they were able to get help when they needed it;
- 94.5% of members said BRR helps them feel welcome in Bristol;
- 100% of volunteers report feeling confident and effective in their role most/all of the time;
- 100% of partners report confidence when referring/signposting people to BRR that they will get the service they expect them to (from 2022/23 survey).

In addition, we achieved the following:

- All individuals we have contacted, as well as those who have contacted BRR, have had the option of using an interpreter;
- We supported numerous national campaigns – signing letters, posting on social media – in particular campaigns against the implementation of the 'Anti-Refugee Laws': The Nationality and Borders Act, The Illegal Migration Act and The Safety of Rwanda Act;
- We continued to embed Early Action principles;
- We have continued to work collaboratively with BRASP partner organisations, particularly in response to the opening of additional Initial Accommodation hotels; and are leading a partnership of 5 BRASP organisations to deliver a project funded through the Bristol Impact Fund;
- We worked with Bristol Law Centre as part of a regional partnership around immigration legal advice. The partnership has created a new referral pathway and improved systems for collaborating with regional partners;
- Our 5 year strategy for 2022-2027 was at the heart of what we did and was embedded into team work plans;
- We increased the diversity of our staff team including offering nearly 30% of our vacancies to people from a refugee background; and

## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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

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

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

In 2023-24, BRR experienced significant changes, including a CEO transition, governance restructuring, and notable developments in the national refugee and asylum seeker landscape. During this period, we supported 1,739 people, with 91.8% of members rating our services as "Very good" or "Good". Additionally, we continued our collaboration with BRASP partners and secured new funding to sustain the vital work of this strategic alliance.

Over this time, four hotels around Bristol closed while two new ones opened. This constant relocation of people around the country has disrupted their lives and our services. For example, one week saw almost a 50% reduction in volunteers for our Welcome Drop-in due to a hotel closure.

The legislative environment grew increasingly complex and hostile, causing significant stress and fear among those seeking safety. The 'Rwanda Plan' exemplifies the creation of a hostile environment and unfair treatment, instilling fear in members who we support. We have worked diligently to ensure our services can adapt to these changes.

Despite these political, systemic, and organisational challenges, BRR has remained resilient. We have continued to provide services that meet our members' needs, adjusting and developing our services to ensure we reach the most vulnerable people. We have also remained financially stable, demonstrating consistent strength and adaptability.

I am delighted to share that in March 2024, Danielle Johnson became BRR's new CEO. Danielle is a distinguished leader in the refugee and asylum seeker sector, with decades of experience. She previously served as the Head of Integration and Refugee and Migrant Portfolio at Groundwork and most recently as the Refugee, Migrant, and Asylum Seeker Lead for the London Borough of Hackney.

We have also been fortunate to have new staff and trustees join us in 2023 and 2024. I welcome them all warmly!

I would like to extend special thanks to Andrew McCarthy for his efforts as Acting CEO during this transition. My gratitude also goes to Kenneth Macharia for his invaluable leadership as Chair of the Board from 2020 to 2023. Additionally, I wish to thank Helena Milton-Thompson, Maria Williams, Josie Forsyth, and Christina Stokes, who have stepped down as Trustees after many years of dedicated service in various roles. Lastly, I thank all the volunteers, donors, staff, and fellow trustees for their continued support.

Kirill Babeev, Chair of Board of Trustees

## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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##### **Financial review**

In 2023-24 BRR generated funding of £836,957 and spent £940,158. These financial statements therefore show a deficit of £103,201. However this deficit does not reflect the true budgetary position for the year, as the financial reporting standard FRS102 prescribes that all income be reflected in the year that it is received, rather than the period for which it has been granted and is being spent.

In 2022/23, we received a larger number of grants in advance than we received in 2023/24. This means that our deficit for the year has been increased due to the timing of receipts. If the figures are adjusted for all grants designated for spending in 2023/24, matched with expenditure for the year, the resulting figure is a deficit of £48,597.

Most of our funding came from trusts, foundations, and Bristol City Council, while £114,509 of our funding came from individual donors.

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

##### **Public benefit**

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

##### **Reserves policy**

The reserves policy is reviewed at least every 3 years. In 2023/24, the policy was to hold a financial reserve equivalent to 3 months operating costs (excluding costs related to the BRASP partnership which at this time is a fully funded project). This level of reserve was set as it was deemed both reasonably achievable and to be of a sufficient level to ensure continuing operation of the charity, in light of the charity holding a number of multi-year grants.

The budgeted expenditure for 2024/25 is £957,935 and therefore the target is £239,483 in general funds. Our general and strategic reserves, which could be drawn down if necessary, at the end of March 2024 amounted to £242,447 meaning that this requirement has still been met with a narrow margin, despite what has been a difficult financial year for the organisation due to key staffing changes.

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

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

## **Bristol Refugee Rights**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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

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

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

#### **Small company provisions**

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

Approved by the trustees on 12 September 2024 and signed on their behalf by

*Cyril Babeev*

Kirill Babeev, Chair of the board of trustees

## **Independent examiner's report**

### **To the trustees of**

#### **Bristol Refugee Rights**

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I report to the trustees on my examination of the accounts of Bristol Refugee Rights (the charitable company) for the year ended 31 March 2024, which are set out on pages 11 to 30.

#### **Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Alison Godfrey*

Date: 13 September 2024

**Alison Godfrey FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## Bristol Refugee Rights

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Restricted £	Unrestricted £	2024 Total £	Restated 2023 Total £
<b>Income from:</b>					
Donations	3	598,362	209,547	<b>807,909</b>	830,949
Charitable activities	5	-	12,440	<b>12,440</b>	10,671
Other trading activities	6	-	1,782	<b>1,782</b>	1,260
Investments		<u>-</u>	<u>14,826</u>	<b><u>14,826</u></b>	<u>8,216</u>
<b>Total income</b>		<u>598,362</u>	<u>238,595</u>	<b><u>836,957</u></b>	<u>851,096</u>
<b>Expenditure on:</b>					
Raising funds		-	63,186	<b>63,186</b>	54,768
Charitable activities		<u>766,980</u>	<u>109,992</u>	<b><u>876,972</u></b>	<u>823,807</u>
<b>Total expenditure</b>	8	<u>766,980</u>	<u>173,178</u>	<b><u>940,158</u></b>	<u>878,575</u>
<b>Net income / (expenditure)</b>		(168,618)	65,417	<b>(103,201)</b>	(27,479)
Transfers between funds		<u>114,014</u>	<u>(114,014)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	10	(54,604)	(48,597)	<b>(103,201)</b>	(27,479)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>232,461</u>	<u>293,524</u>	<b><u>525,985</u></b>	<u>553,464</u>
<b>Total funds carried forward</b>		<u><u>177,857</u></u>	<u><u>244,927</u></u>	<b><u><u>422,784</u></u></b>	<u><u>525,985</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the accounts.

Prior year income and expenditure has been restated as per note 2 to the accounts. This has no impact on net movement in funds.

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## Bristol Refugee Rights

### Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
<b>Current assets</b>				
Debtors	13	16,594		16,611
Cash at bank and in hand		111,719		244,320
Current asset investments		<u>330,434</u>		<u>297,091</u>
		458,747		558,022
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	14	<u>(35,963)</u>		<u>(32,037)</u>
<b>Net current assets</b>			<u>422,784</u>	<u>525,985</u>
<b>Net assets</b>	16		<u>422,784</u>	<u>525,985</u>
<b>Funds</b>				
Restricted funds	17		177,857	232,461
Unrestricted funds				
Designated funds			42,480	42,480
General funds			<u>202,447</u>	<u>251,044</u>
<b>Total charity funds</b>			<u>422,784</u>	<u>525,985</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 12 September 2024 and signed on their behalf by

*Kirill Babeev*

Kirill Babeev, Chair of the board of trustees

## Bristol Refugee Rights

### Statement of cash flows

#### For the year ended 31 March 2024

	2024	2023
	£	£
<b>Cash used in operating activities:</b>		
Net movement in funds	(103,201)	(27,479)
Adjustments for:		
Dividends, interest and rents from investments	(14,826)	(8,216)
Decrease in debtors	17	5,975
Increase / (decrease) in creditors	3,926	(14,239)
<b>Net cash used in operating activities</b>	<b>(114,084)</b>	<b>(43,959)</b>
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	14,826	8,216
<b>Net cash provided by investing activities</b>	<b>14,826</b>	<b>8,216</b>
<b>Decrease in cash and cash equivalents in the year</b>	<b>(99,258)</b>	<b>(35,743)</b>
Cash and cash equivalents at the beginning of the year	541,411	577,154
<b>Cash and cash equivalents at the end of the year</b>	<b>442,153</b>	<b>541,411</b>
Cash at bank and in hand	111,719	244,320
Current asset investments	330,434	297,091
<b>Total</b>	<b>442,153</b>	<b>541,411</b>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

## **Bristol Refugee Rights**

### **Notes to the financial statements**

#### **For the year ended 31 March 2024**

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#### **1. Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol Refugee Rights meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **c) Conduit funding**

Conduit funds are monies received for third parties and do not belong to the charity. The incoming funds and outgoing payments are excluded from the Statement of Financial Activities. Any conduit funds in hand at the year end are shown as creditors in the accounts.

##### **d) Income**

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

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### **e) Donated goods and services**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

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#### 1. Accounting policies (continued)

##### g) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### i) Grants payable

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

##### j) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of direct costs as follows:

	2024	Restated 2023
Raising funds	6.7%	6.2%
Charitable activities	93.3%	93.8%

##### k) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. Items of equipment are capitalised where the purchase price exceeds £2,000.

##### l) Debtors

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

##### m) 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.

## **Bristol Refugee Rights**

### **Notes to the financial statements**

#### **For the year ended 31 March 2024**

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#### **1. Accounting policies (continued)**

##### **n) Current asset investments**

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

##### **o) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### **p) Financial instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

##### **q) Pension costs**

The company operates an independently administered defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

##### **r) Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

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

	Restricted £	Unrestricted £	Restated 2023 Total £
<b>Income from:</b>			
Donations	704,687	126,262	830,949
Charitable activities	40	10,631	10,671
Other trading activities	-	1,260	1,260
Investments	-	8,216	8,216
<b>Total income</b>	<b>704,727</b>	<b>146,369</b>	<b>851,096</b>
<b>Expenditure on:</b>			
Raising funds	-	55,346	55,346
Charitable activities	805,495	17,734	823,229
<b>Total expenditure</b>	<b>805,495</b>	<b>73,080</b>	<b>878,575</b>
<b>Net income / (expenditure)</b>	<b>(100,768)</b>	<b>73,289</b>	<b>(27,479)</b>
Transfers between funds	49,799	(49,799)	-
<b>Net movement in funds</b>	<b>(50,969)</b>	<b>23,490</b>	<b>(27,479)</b>

The prior year was restated to gross up income and expenditure previously recognised as conduit funding. This has increased income from donations and expenditure on charitable activities by £69,314 and altered the allocation of support costs as per accounting policy 1j.

#### 3. Income from donations

	Restricted £	Unrestricted £	2024 Total £
Grants (see note 4)	581,551	98,486	<b>680,037</b>
Subscriptions and donations	16,506	85,188	<b>101,694</b>
Membership fees	-	275	<b>275</b>
Gift aid	305	14,148	<b>14,453</b>
Gifts in kind*	-	11,450	<b>11,450</b>
<b>Total income from donations</b>	<b>598,362</b>	<b>209,547</b>	<b>807,909</b>

\*Gifts in kind received during the year relate to the provision of refurbished phones, vouchers, hair cutting supplies and room hire.

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

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

##### Prior period comparative:

	Restricted £	Unrestricted £	Restated 2023 Total £
Grants (see note 4)	666,616	27,280	693,896
Subscriptions and donations	36,764	70,884	107,648
Membership fees	-	493	493
Gift aid	1,307	18,464	19,771
Gifts in kind	-	9,141	9,141
<b>Total income from donations</b>	<b>704,687</b>	<b>126,262</b>	<b>830,949</b>

#### 4. Grant income

	Restricted £	Unrestricted £	2024 Total £
AB Charitable Trust	-	25,000	25,000
Access to Justice Fund	22,500	-	22,500
Allan & Nesta Ferguson Charitable Trust	10,000	-	10,000
Allen & Overy Foundation	7,000	-	7,000
Bristol City Council (Hotel)	60,500	-	60,500
Bristol City Council (Impact Fund)	139,883	-	139,883
Burgess Salmon Charitable Trust	-	350	350
Chelsea Square 1994 Trust	-	2,000	2,000
David Foundation	7,500	-	7,500
Disrupt Foundation	40,979	-	40,979
Garfield Weston Foundation	-	25,000	25,000
Gibbs Charitable Trust	2,000	-	2,000
J and M Britton Charitable Trust	5,000	-	5,000
Justice together	7,200	-	7,200
National Lottery Fund	128,384	-	128,384
Medlock Charitable Trust	5,000	-	5,000
Pat Newman Memorial Trust	750	-	750
Quartet Community Foundation	27,000	-	27,000
Refugee Action (National Lottery Community Fund)	59,355	-	59,355
S & C Moreland's Charitable Trust	-	4,000	4,000
Swire Charitable Trust	10,000	-	10,000
The Blue Thread	-	12,000	12,000
The Jubilee Trust	-	30,000	30,000
The Leigh Trust	1,500	-	1,500
The Nisbet Trust	22,000	-	22,000
The Tudor Trust	20,000	-	20,000
Van Nesta Charitable Trust	5,000	-	5,000
Wesport	-	136	136
	<b>581,551</b>	<b>98,486</b>	<b>680,037</b>

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

#### 4. Grant income (continued)

##### Prior period comparative:

	Restricted £	Unrestricted £	Restated 2023 Total £
AB Charitable Trust	15,000	-	15,000
Access to Justice Fund	59,672	-	59,672
Awards for All (National Lottery Community Fund)	10,000	-	10,000
South Gloucestershire Council (Borderlands)	8,167	-	8,167
Bristol City Council (Translation of information packs)	3,000	-	3,000
Bristol City Council (Hotel)	22,500	-	22,500
Bristol City Council (Impact Fund)	108,430	-	108,430
Garfield Weston Foundation	-	25,000	25,000
John R Murray Charitable Trust	25,000	-	25,000
John James Bristol Foundation	50,000	-	50,000
Justice together	3,250	-	3,250
Lloyds Bank Foundation	2,250	-	2,250
National Lottery Fund	71,455	-	71,455
Nationwide Foundation	49,862	-	49,862
North Somerset Council	4,000	-	4,000
Paul Hamlyn Foundation	66,000	-	66,000
Quartet Community Foundation	39,900	-	39,900
Refugee Action (National Lottery Community Fund)	45,613	-	45,613
S & C Moreland's Charitable Trust	1,000	-	1,000
Society of Merchant Venturers	5,000	-	5,000
st Stephens and st James Trust	5,000	-	5,000
The Blue Thread	30,090	-	30,090
The Nisbet Trust	20,000	-	20,000
The Tudor Trust	20,000	1,000	21,000
Wesport	-	1,280	1,280
Other	1,427	-	1,427
	<u>666,616</u>	<u>27,280</u>	<u>693,896</u>

#### 5. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Early years project - services provided	-	8,870	<b>8,870</b>
Training income	-	3,570	<b>3,570</b>
<b>Total income from charitable activities</b>	<u>-</u>	<u>12,440</u>	<u><b>12,440</b></u>

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

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

##### Prior period comparative:

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

#### 6. Income from other trading activities

	<b>2024</b> <b>Total</b> £	2023 Total £
Rental income	<u><u>1,782</u></u>	<u><u>1,260</u></u>

All income from other trading activities in the current and prior year was unrestricted.

#### 7. Government grants

The charitable company receives government grants, defined as funding from Bristol City Council (2023: funding included North Somerset Council and South Gloucestershire Council). The total value of such grants in the period ending 31 March 2024 was £200,383 (2023: £146,097). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

## Bristol Refugee Rights

### Notes to the financial statements

For the year ended 31 March 2024

#### 8. Total expenditure

	Raising funds	Charitable activities	Support & governance costs	2024 Total
	£	£	£	£
Fundraising	14,137	-	-	14,137
Hardship (note 9)	-	15,870	-	15,870
Grants payable (note 9)	-	89,414	-	89,414
Backfill costs for partner organisations	-	4,044	-	4,044
Interpreting	-	43,108	-	43,108
Monitoring and evaluation	-	5,160	-	5,160
Office costs	4,928	30,426	13,913	49,267
Professional fees	1,469	8,305	3,929	13,703
Room hire	-	18,205	-	18,205
Staff salaries (note 11)	34,395	539,032	50,548	623,975
Training	-	4,152	-	4,152
Catering	-	6,355	-	6,355
Events and trips	-	1,215	-	1,215
Computer and internet	250	-	39,521	39,771
Governance	-	-	4,009	4,009
Insurance	-	-	2,933	2,933
Membership fees	-	-	1,183	1,183
Travel and subsistence	-	550	-	550
Volunteers expense	-	-	3,107	3,107
<b>Sub-total</b>	<b>55,179</b>	<b>765,836</b>	<b>119,143</b>	<b>940,158</b>
Allocation of support and governance costs	<u>8,007</u>	<u>111,136</u>	<u>(119,143)</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>63,186</u></b>	<b><u>876,972</u></b>	<b><u>-</u></b>	<b><u>940,158</u></b>

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

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#### 8. Total expenditure (continued)

##### Prior period comparative

	Raising funds	Charitable activities	Support & governance costs	Restated 2023 Total
	£	£	£	£
Fundraising	8,450	-	-	8,450
Hardship (note 9)	-	11,519	-	11,519
Grants payable (note 9)	1,375	98,704	-	100,079
Backfill costs for partner organisations	-	9,452	-	9,452
Interpreting	-	31,314	-	31,314
Monitoring and evaluation	280	4,330	-	4,610
Office costs	4,602	30,774	15,713	51,089
Professional fees	18	4,679	1,487	6,184
Room hire	-	18,754	-	18,754
Staff salaries (note 11)	32,660	513,008	34,692	580,360
Training	793	5,146	-	5,939
Catering	-	3,630	-	3,630
Events and trips	-	2,479	-	2,479
Computer and internet	253	-	33,877	34,130
Governance	-	-	4,103	4,103
Insurance	-	-	2,660	2,660
Membership fees	360	-	699	1,059
Travel and subsistence	27	519	-	546
Volunteers expense	-	-	2,218	2,218
<b>Sub-total</b>	<b>48,818</b>	<b>734,308</b>	<b>95,449</b>	<b>878,575</b>
Allocation of support and governance costs	<u>5,950</u>	<u>89,499</u>	<u>(95,449)</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>54,768</u></b>	<b><u>823,807</u></b>	<b><u>-</u></b>	<b><u>878,575</u></b>

## Bristol Refugee Rights

### Notes to the financial statements

**For the year ended 31 March 2024**

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#### 9. Grants payable

	<b>2024</b>	Restated
	£	2023
		£
<u>Hardship</u>		
Payments to individuals*	<u>15,870</u>	<u>11,519</u>
Total hardship	<b>15,870</b>	11,519
<u>Grants payable to project partners</u>		
Bristol Hospitality Network	<b>28,085</b>	17,319
Project MAMA	<b>26,681</b>	9,808
Refugee Women of Bristol	<b>22,468</b>	21,648
Borderlands	<b>12,181</b>	20,566
Voscur	-	28,531
Other	<u>-</u>	<u>2,207</u>
<b>Total grants payable</b>	<b><u>105,285</u></b>	<b><u>111,598</u></b>

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

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

#### 10. Net movement in funds

This is stated after charging:

	<b>2024</b>	2023
	£	£
Trustees' remuneration	<b>Nil</b>	Nil
Trustees' reimbursed expenses	<b>Nil</b>	Nil
Independent examiner's remuneration (excluding VAT)	<b><u>2,520</u></b>	<b><u>2,400</u></b>

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

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#### 11. Staff costs and numbers

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	567,083	525,411
Social security costs	39,512	36,698
Pension costs	<u>17,380</u>	<u>18,251</u>
	<u><u>623,975</u></u>	<u><u>580,360</u></u>

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

The key management personnel of the charitable company comprise the trustees and the CEO. For five (2023: three) months of the year, the head of services, office manager and finance manager were included as key management personnel in lieu of having a CEO in post. The total employee benefits of the key management personnel were £45,610 (2023: £57,038).

	2024	2023
	No.	No.
Average head count	<u><u>31</u></u>	<u><u>31</u></u>

#### 12. Taxation

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

#### 13. Debtors

	2024	2023
	£	£
Trade debtors	100	677
Prepayments	3,368	2,563
Accrued income	10,500	12,500
Other debtors	<u>2,626</u>	<u>871</u>
	<u><u>16,594</u></u>	<u><u>16,611</u></u>

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

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

	2024	2023
	£	£
Trade creditors	5,140	6,327
Accruals	13,991	13,194
Deferred income	-	573
Other taxation and social security	10,884	9,404
Other creditors	<u>5,948</u>	<u>2,539</u>
	<u><b>35,963</b></u>	<u>32,037</u>

#### 15. Deferred income

	2024	2023
	£	£
At 1 April 2023	573	-
Deferred during the year	-	573
Released during the year	<u>(573)</u>	<u>-</u>
At 31 March 2024	<u><b>-</b></u>	<u>573</u>

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

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

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	185,526	42,480	230,741	<b>458,747</b>
Current liabilities	<u>(7,669)</u>	<u>-</u>	<u>(28,294)</u>	<u><b>(35,963)</b></u>
<b>Net assets at 31 March 2024</b>	<u><b>177,857</b></u>	<u><b>42,480</b></u>	<u><b>202,447</b></u>	<u><b>422,784</b></u>
<b>Prior period comparative</b>	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	232,461	42,480	283,081	558,022
Current liabilities	<u>-</u>	<u>-</u>	<u>(32,037)</u>	<u>(32,037)</u>
<b>Net assets at 31 March 2023</b>	<u><b>232,461</b></u>	<u><b>42,480</b></u>	<u><b>251,044</b></u>	<u><b>525,985</b></u>

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

#### 17. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
<b>Restricted funds</b>					
Advice	49,316	122,679	(170,445)	34,537	<b>36,087</b>
BRASP	8,369	179,322	(152,927)	-	<b>34,764</b>
CLEAR	8,292	44,400	(43,460)	-	<b>9,232</b>
Early years project	12,917	19,006	(52,990)	30,567	<b>9,500</b>
Welcome team	61,754	173,120	(179,305)	-	<b>55,569</b>
Main office	16,206	41,423	(29,239)	-	<b>28,390</b>
Young people's project	48,585	-	(72,072)	23,487	-
Member participation	13,556	-	(18,768)	5,212	-
Member volunteers	4,167	3,943	(28,321)	20,211	-
Pride Without Borders	9,299	14,469	(19,453)	-	<b>4,315</b>
<b>Total restricted funds</b>	<b>232,461</b>	<b>598,362</b>	<b>(766,980)</b>	<b>114,014</b>	<b>177,857</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
BRR Sue Njie hardship fund	2,480	-	-	-	<b>2,480</b>
Strategic reserve	40,000	-	-	-	<b>40,000</b>
<i>Total designated funds</i>	<b>42,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,480</b>
General funds	251,044	238,595	(173,178)	(114,014)	<b>202,447</b>
<b>Total unrestricted funds</b>	<b>293,524</b>	<b>238,595</b>	<b>(173,178)</b>	<b>(114,014)</b>	<b>244,927</b>
<b>Total funds</b>	<b>525,985</b>	<b>836,957</b>	<b>(940,158)</b>	<b>-</b>	<b>422,784</b>

#### Purposes of restricted funds

Advice The Advice project supports asylum seekers to navigate the asylum process and obtain their entitlements. This project has been funded by grants from Tudor Trust, AB Charitable Trust, Nationwide Community Foundation, Access to Justice – HALS, Justice Together, Nisbet Trust, The David Foundation, J M Britton Charitable Trust, The Leigh Trust, The Allen & Overy Foundation, Bristol City Council Impact Fund, The National lottery Community Fund, Refugee Action Explore Adapt Renew.

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

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

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

##### Purposes of restricted funds (continued)

CLEAR	Project CLEAR supports asylum seekers with multiple-complex needs to re-engage with their asylum/immigration application and with statutory services. This project has been funded by grants from Refugee Action Early Adapt Renew project and Access to Justice – HALS, Justice Together and The Tudor Trust.
Early years project	These are funds that are restricted to the Early Years project crèche and family support work. Funders include The Garfield Weston Foundation, The Van Neste Foundation, The Swire Charitable Trust, The Blue Thread and Quartet. Refugee Women of Bristol also contributed to the running of the project.
Welcome team	These are funds that are restricted to be used in running the Welcome Team, not including the Early Years Project. Funders include AB Charitable Trust, Quartet, Refugee Action Explore Adapt Renew, Bristol City Council Impact Fund, John James Foundation, The Garfield Weston Foundation, The John R Murray Charitable Trust, The National Lottery Cost of Living Fund, The National Lottery Community Fund, The Society of Merchant Venturers, Bristol City Council, The Medlock Trust and the Allan & Nesta Ferguson Charitable Trust.
Main office	These are funds that are restricted to be used in running the Main office. Funders include AB Charitable Trust, The Jubilee Foundation, Quartet, National Lottery Community Fund, Refugee Action Explore Adapt Renew, Nationwide, Bristol City Council Impact Fund, The St Stephen & St James Trust and The National Lottery Cost of Living Fund.
Young people's project	Our Young People's Immigration Project was set up to support young asylum seekers and other migrants in the care of Bristol City Council. This project was funded through The Paul Hamlyn Foundation.
Member participation	Member participation is a small fund used to pay staff time to facilitate member participation activities, such as meaningful volunteering opportunities and creating readiness for work, member voice group and lived experience leadership. This has been supported by a grant from The Garfield Weston Foundation, The Paul Hamlyn Foundation and John James Foundation.
Member volunteers	Member volunteer project covers volunteer expenses and training costs to allow individuals to participate in meaningful volunteering opportunities within Bristol Refugee Rights. This was funded by The National Lottery Community Fund and The John R Murray Charitable Trust.

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

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

##### Purposes of restricted funds (continued)

Pride Without Borders Bristol Pride Without Borders is our support group for Bristol-based LGBTQ+ people seeking asylum and those with refugee status. This project is funded from a Crowdfunder appeal.

##### Purposes of designated funds

BRR Sue Njie hardship fund These are funds that are designated to be used to help destitute asylum seekers.

Strategic reserve At the end of 2020/21, trustees designated £40,000 of unrestricted reserves as for strategic purposes. This is made up of £30,000 previously designated as for new premises and an additional £10,000 from unrestricted funding. The purpose of this reserve is to enable the organisation to plan and prepare for the future. Trustees expect that the organisation may have additional premises needs in the short term and may still want to explore purchasing its own building in the longer term and it is intended that having this reserve will enable BRR to be prepared for this.

##### Transfers between funds

Transfers in to restricted funds represent contributions from general reserves to top up overspends on restricted projects.

## Bristol Refugee Rights

### Notes to the financial statements

#### For the year ended 31 March 2024

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

##### Prior period comparative

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
<b>Restricted funds</b>					
Advice	100,971	104,630	(156,285)	-	<b>49,316</b>
BRASP	44,067	169,423	(205,121)	-	<b>8,369</b>
CLEAR	-	39,084	(30,792)	-	<b>8,292</b>
Early years project	3,333	42,241	(51,147)	18,490	<b>12,917</b>
Welcome team	14,860	183,280	(136,386)	-	<b>61,754</b>
Main office	44,529	67,212	(118,912)	23,377	<b>16,206</b>
Young people's project	47,234	65,711	(64,360)	-	<b>48,585</b>
Member participation	9,606	12,250	(8,300)	-	<b>13,556</b>
Member volunteers	-	12,510	(16,275)	7,932	<b>4,167</b>
Pride Without Borders	18,830	8,386	(17,917)	-	<b>9,299</b>
<b>Total restricted funds</b>	<b>283,430</b>	<b>704,727</b>	<b>(805,495)</b>	<b>49,799</b>	<b>232,461</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
BRR Sue Njie hardship fund	2,480	-	-	-	<b>2,480</b>
Main office	6,833	-	(6,833)	-	-
Welcome team	5,833	-	(5,833)	-	-
Strategic reserve	40,000	-	-	-	<b>40,000</b>
<i>Total designated funds</i>	<b>55,146</b>	-	<b>(12,666)</b>	-	<b>42,480</b>
General funds	214,888	146,369	(60,414)	(49,799)	<b>251,044</b>
<b>Total unrestricted funds</b>	<b>270,034</b>	<b>146,369</b>	<b>(73,080)</b>	<b>(49,799)</b>	<b>293,524</b>
<b>Total funds</b>	<b>553,464</b>	<b>851,096</b>	<b>(878,575)</b>	-	<b>525,985</b>

### 18. Funds received as an agent

During the year, the charity acted as custodian trustee for a partner organisation. An analysis of the funds received and paid by the charity is given below. No funds were held on behalf of other organisations at year end in the current or prior year.

	Funds held at 1 April 2023 £	Funds received £	Funds paid £	Funds held at 31 March 2024 £
<i>Received from</i> The Tudor Trust				
<i>Distributed to</i> Bristol Law Centre	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>	<u>-</u>

### 19. Operating lease commitments

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

	2024 £	2023 £
Amount falling due:		
Within 1 year	27,920	25,998
Within 1 - 5 years	<u>10,758</u>	<u>33,558</u>
	<u>38,678</u>	<u>59,556</u>

### 20. Related party transactions

There were no related party transactions in the current or prior period.

### 21. Prior period restatement

Prior year income and expenditure have been restated to gross up £69,341 of grants receivable and payable which had been netted off in error.