

COMPANY REGISTRATION NUMBER: SC274440
CHARITY REGISTRATION NUMBER: SC024328

**Refugee Sanctuary Scotland
(formerly known as Refugee Survival Trust)**

Company Limited by Guarantee

Financial Statements

31 March 2023

NELSON GILMOUR SMITH

Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Refugee Sanctuary Scotland

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Refugee Sanctuary Scotland

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charitable company for the year ended 31 March 2023.

The company changed its name on 5 July 2023 from Refugee Survival Trust to Refugee Sanctuary Scotland.

Chair's report

Overview

The Refugee Sanctuary Scotland (RSS) Board members, who are the directors and trustees of the charitable company, are pleased to present their report and financial statements for the year ended 31 March 2023.

Chair and Co-Chair's report and summary

Refugee Sanctuary Scotland's mission is to prevent destitution and homelessness among refugees with No Recourse to Public Funds in Scotland through crucial, timely, practical support, and to call for positive systemic change. Put simply, the current UK asylum system is not fit for purpose. Destitution, homelessness, and poverty are built into the system, threatening people's lives. We also have serious concerns about the risks and conditions refugees are being put in due to the unsuitable accommodation being used in Scotland.

RSS' vision is a welcoming, inclusive, safe Scotland for refugees and people seeking asylum, where all live free of destitution and have the means and opportunities to realise their full potential. To work towards this vision, RSS has been working for the last 25 years to support people in a range of ways including the provision of grants, advice and support to access services including health, education, social services, legal services, transport, food and accommodation and general assistance with asylum claims. We aim to meet the many challenges and uncertainties of people seeking protection in Scotland, in line with RSS' values of Dignity, Collaboration, Impact and Compassion.

Our total income in 2022-2023 was £365,675. Over the same period our expenditure was £384,749.

Refugee Sanctuary Scotland

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Reference and administrative details

Registered charity name Refugee Sanctuary Scotland

Charity registration number SC024328

Company registration number SC274440

Principal office and registered office Floor 3
Robertson House
152 Bath Street
Glasgow
G2 4TB

The trustees

Mahindhan Nadasabapathy - Chair
Agatha Kai Kai
Christopher Murray - Co-Chair (Resigned 30 June 2022)
Katrina Wilson - Co-Chair (Resigned 13 June 2023)
Amy Westendarp - Co chair
Ajmal Yamin- Treasurer
Emily Finer
Ronnie Tagwireyi
Ashley Fleming (Appointed 15 September 2022)
Dr Monojit Chatterji

Auditor Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Bankers The Co-operative Bank Plc
PO Box 250
Skelmersdale
WN8 6WT

Solicitors Turcan Connell
Solicitors
Princes Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Refugee Sanctuary Scotland is incorporated as a company limited by guarantee and is a registered Scottish charity. The company changed its name on 5 July 2023 from Refugee Survival Trust to Refugee Sanctuary Scotland. The company is governed by the terms of its Memorandum and Articles of Association, last updated in June 2023.

The appointment of the Board members (who are the directors of the company and trustees of the charity) is approved each year at the Annual General Meeting, in accordance with the procedure outlined in the charity's Memorandum and Articles. One third of the Board retire from office each year and are eligible for reappointment for a further term of three years. All members of the Board are members of the charitable company, and no member has any contract with the charity. The names of those who have served as directors and trustees during the financial year are shown in the Reference and Administrative section.

Risk Management

Risk is the uncertainty of outcome from actions or events which could hamper our ability to achieve our objectives.

The Board of Trustees are accountable to our members for ensuring RSS manages risks effectively. The Board carefully considers the way RSS manages and mitigates risks which could adversely impact RSS' ability to deliver its objectives and has identified actions to strengthen its current risk management. Procedures and processes have been reviewed and an updated risk register has been created. All risks have mitigation measures in place to reduce the potential impact to an acceptable level wherever possible and the Board reviews the risk register every quarter. Lack of funding remains one of RSS' priority risks.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

In 2022-2023, our work focussed on the following areas:

- Investing in and developing our unique community based temporary accommodation Breathing Space, to ensure refugees who are destitute and homeless have a safe place to stay within the community, so that they can rest and recover, and access support routes out of destitution and homelessness.
- Providing trauma informed support and collaborating with partners and stakeholders to ensure access to support routes out of destitution and homelessness.
- Providing financial assistance to refugees who are destitute and have No Recourse to Public Funds (NRPF), so that they can meet their basic needs. This included our last resort emergency financial assistance programme, our Bump & Baby Bus Pass Scheme for new or soon-to-be mothers seeking asylum, and our asylum travel fund.
- Piloting a scheme in partnership with five community organisations, funded by Paths for All Smarter Choices Smarter Places Open Fund, to provide free bus travel to people seeking asylum living in Glasgow through a 12-week digital First Bus pass, along with information and digital support to access and use the pass.
- Nurturing relationships with voluntary, public, private, community organisations and Government for the benefit of the people we support.
- Being active in networks, partnerships, and collectives for the benefit of the people we support.
- Seeking to secure longer term funding and looking at how to diversify our income streams to be more sustainable.
- Increase engagement with refugees in our work, particularly in leadership and governance roles for example by having a trustee with lived experience on our board.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charitable company.

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Refugee Sanctuary Scotland's mission is to prevent destitution and homelessness among refugees with No Recourse to Public Funds in Scotland through crucial, timely, practical support and call for positive systemic change. Our programmes and activities this year have reflected this practical support and our contribution to bringing about policy change within Scotland and the UK.

Breathing Space is a temporary accommodation service for people seeking asylum who become street homeless and destitute as a result of Home Office decisions. Breathing Space provides safe accommodation and legal support through a partnership with Strathclyde Law Clinic.

This year we provided safe accommodation for eleven people. One former Breathing Space service user also continued working with the University of Strathclyde Law Clinic on their legal case.

Over the year, four people moved back into Home Office accommodation and support. They are currently awaiting decisions on their cases. Another has been granted a Home Office appeal and is working with the University of Strathclyde Law Clinic to prepare this. Of the people currently in Breathing Space accommodation, one person has recently submitted his fresh asylum claim and has applied to return to Home Office accommodation.

Due to the generosity of a private individual, we received a generous donation to the Breathing Space service which has enabled us to progress toward purchasing a two bedroomed flat.

Fairway Scotland is a collaboration between organisations from the homelessness and refugee sectors working together to provide support, advice, and accommodation to people with no recourse to public funds

As an accommodation delivery partner, Refugee Sanctuary Scotland provided two places to Fairway Scotland clients this year. Fairway Scotland has completed the first year of its 5-year delivery plan, working towards action three of the Scottish Government and COSLA Ending Destitution Together Strategy published in March 2021. The plan works to design-out destitution by providing accommodation pathways and support to people with NRPF who are at risk of homelessness and rough sleeping.

Travel Partners - Emergency bus tickets for necessary journeys within Glasgow

We are now in our third year of the Travel Partners programme, providing local all-day tickets and single journey tokens to people seeking asylum living in Glasgow who cannot afford to access public transport. This year we have collaborated with Scottish Refugee Council, Govan Community Project, North Glasgow Integration Network, Cranhill Development Trust, Asylum Seeker Housing, Central and West Integration Network and Safe in Scotland to distribute over three thousand tickets and tokens, supporting more than 1,000 people to make essential journeys.

Travel Choices started in January 2023 and is a pilot programme, trialling the impact of longer-term access to bus travel for asylum seekers. Funding has been provided for 150 people to take part

At the end of 2022, RSS had an opportunity to further extend its travel programmes by providing 12-week bus travel passes to 150 people living in Glasgow city and seeking asylum.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

By the end of March 2023, 145 people had been recruited onto the programme.

So far, there has been an overwhelmingly positive response from participants and very few issues relating to the use of digital tickets. The pilot is expected to run until July 2023. Report findings will be shared with Transport Scotland and the Scottish Government to support the case for a statutory scheme for travel for asylum seekers living in Scotland.

Bumps and Babies Bus Pass Scheme- 8 weeks travel support for parents expecting a child or caring for a new-born child.

This year, we continued to deliver our longstanding programme providing travel support to parents expecting a child or with a new-born. We distributed eighty-one, eight-week passes providing vital travel support to people seeking asylum during this crucial period where parents have multiple appointments or may find walking long distances difficult.

This year, the programme received referrals from Scottish Refugee Council, British Red Cross, housing provider Mears, Positive Action in Housing and Migrant Help.

Asylum Travel-UK wide travel support for people to assist their asylum case.

Due to Covid-19 restrictions and lockdown, asylum interviews and hearings have taken place online. This year, more face-to-face meetings are taking place, resulting in an increase in Asylum Travel applications.

This year twenty-seven applications were approved, the majority for trips to embassies (London) or travel to Edinburgh for hearings. There were also a small number of trips to Croydon when people are required to present in person for their asylum screening interview. This year there were no trips funded to the Further Submissions unit at Liverpool as fresh claims continue to be accepted digitally or by post.

Destitution Grants/Financial assistance programmes- cash and voucher support for refugees and people seeking asylum who are experiencing financial hardship or destitution.

Refugee Sanctuary Scotland's longest running programme came to an end in December 2022. It had become increasingly difficult to raise the large sums of money needed to fund the programme and when the Scottish Government/British Red Cross crisis scheme was launched, it was the right time for Refugee Sanctuary Scotland to step away. This year, as well as the destitution grants programme, we have run a number of smaller cash/voucher distribution projects which have supported individuals and families most in need.

- Destitution Grants/Financial assistance programme

From April to December, we approved four hundred and twenty-nine cash grants for essential living expenses to people experiencing destitution. Through the programme, two hundred and twenty-nine children were supported.

- Chance to Flourish (Children's Lottery)

This year we received a grant from the Children's Lottery's Chance to Flourish initiative, to support vulnerable families. Support was focused on newly arrived families living in Home Office hotel accommodation who had an allowance of only £8 per person per week.

Families were struggling to afford warmer clothing for their children and reported that their children

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Year ended 31 March 2023

were not eating the hotel food.

The support we provided enabled families to buy clothing and additional food. In total, twenty-two cash grants were made to families, supporting forty-nine children.

- Celtic FC Foundation Christmas Fund £5,000

For the third year, Refugee Sanctuary Scotland has worked with the Celtic FC Foundation to deliver additional support for families at Christmas. This year, our focus was food and we distributed forty grants to individuals and families to provide additional food over the holiday period. Through the grants, we supported thirty children.

- Individual donation- Birthday Tesco vouchers

A very kind individual contacted us to say that for her 40th birthday, she had asked friends to give her Tesco vouchers instead of gifts. She then donated the vouchers to Refugee Sanctuary Scotland. The vouchers enabled us to help people experiencing financial hardship who did not qualify for any of our other programmes.

Over the year, we provided Tesco vouchers ranging in value from £20 to £80. We supported fifteen individuals and families.

Access to Education and Employment programme

Our Access to Education and Employment grants also came to an end this year as Refugee Sanctuary Scotland streamlined its work, with a greater focus on alleviating destitution. Between April and July, when the programme closed, thirty-one applications were approved. One off grants of up to £300 covered the payment of fees, training costs, transport costs, getting qualifications translated and the purchase of equipment for studies.

Wellbeing programme

This year, Refugee Sanctuary Scotland received a grant from Glasgow Community Mental Health and Wellbeing Fund to provide opportunities for people to improve their mental Wellbeing through participating in physical activities.

As part of this programme, we organised two all day hikes, in partnership with Mhor Outdoor and travelled to Beinn Dubh, Loch Lomond with participants recruited via Central and West Integration Network and Glasgow Life ESOL class at the Mitchell Library. Fourteen people participated on the hikes.

Refugee Sanctuary Scotland worked with Glasgow Life to offer a 6-week trial gym pass to people interested in accessing gym facilities, swimming, and exercise classes. After the trial, people had the opportunity to take out a 12-month gym membership, giving access to Glasgow Life facilities across the city. Over the year, seventeen people have been signed up for the year's membership, with a few places still remaining.

Other RSS activity

- Building on the findings of our "How Will We Survive?" (2021) report, which recommended that people seeking asylum should have "access good quality information, advice and advocacy early on", the peer researchers who produced the report, British Red Cross and Refugee Sanctuary Scotland have lobbied the Scottish Government to pilot a peer support system for people seeking asylum in Scotland. This is now being considered by the Scottish Government.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- One year after the end of the Destitute Asylum Seeker Service, an evaluation of the seven-year project was published. This evaluation gave project partners and participants the opportunity to reflect on the achievements and challenges of DASS and take forward lessons learned to future work such as at the Fairway Scotland programme and Breathing Space
- Last year, Refugee Sanctuary Scotland took part in the Refugee Festival, the theme of which was "What's Your Story?". In our contribution in the festival, we ran an event called "Celebrating the Positives" which featured a film made by our peer researchers followed by a discussion and lunch. The focus of the event was the importance of countering the negative narrative around refugees by emphasising the diversity of skills, experience and potential that refugees bring.

Financial review

The income and expenditure for the year is set out in the Statement of Financial Activities (the "SOFA"), which shows restricted and unrestricted funds in separate columns. This shows an increase of £48,151 in unrestricted funds over the year with a balance of £260,185 carried forward. At the same time the restricted funds have decreased by £67,226 with a total of £66,048 carried forward. The movement on each separate fund is shown in note 19 on pages 29.

Income arose from grants and donations of £363,417 and other income of £2,257, as set out in note 5 on page 24.

Expenditure decreased to £384,749 compared to £540,395 in the previous year. This was mainly as the DASS project ended in the prior year and Destitution Grants ended in December 2022.

There was an overall decrease in funds of £19,075.

We are grateful to all our funders and donors for their vital support. We would particularly like to thank all our regular donors, and those who have made donations in response to our newsletters. These funds go directly to our destitution grants, and we would not be able to support the number of people we do without these donations.

Reserves Policy

The Board of Directors regularly reviews RSS' reserves policy. The pandemic and changing social economic impact have created new risks. The reserves calculation was revised on this basis, and we have worked to increase unrestricted reserves in alignment with up-to-date risk management and mitigation processes.

It is Board policy to maintain a three-month unrestricted reserve of core funds. This allows RSS to respond quickly and effectively to changes in legislation that significantly increase demand on funding. It also allows us to meet outstanding obligations should fundraising prove unsuccessful. Amounts held at 31st March 2023 were £53,000

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

RSS will continue to fulfil our core purpose to prevent and alleviate destitution and homelessness, by providing temporary accommodation, emergency financial assistance, asylum related travel support and support with local bus travel.

We will continue our accommodation project, Breathing Space, in which we intend to increase our accommodation places as well as continue to provide our travel support projects.

Generating income and achieving financial security continues to be a priority in the coming 12 months with us looking to secure multi-year funding. As part of securing funding, we will look to develop a fundraising plan and aim to diversify our income streams.

The Board and staff look forward to continuing its work and reviewing our strategic direction. A renewed clear strategy will support future sustainability with the potential for growth. As part of this process, our Chief Executive will develop the structure of RSS and work with the staff team to ensure we have a structure that supports organisational delivery and sustainability.

The Board, with its new membership, looks forward to completing its process of strengthening the organisation and plans to focus on the quality of its governance and make any changes that might be required to best support the development of RSS.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charitable company trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

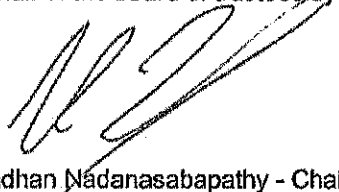
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

Auditor

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

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

The trustees' annual report and the strategic report were approved on 31/8/2023 and signed on behalf of the board of trustees by:



Mahindhan Nādanasabapathy - Chair
Trustee

Refugee Sanctuary Scotland

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Independent Auditor's Report to the Members of Refugee Sanctuary Scotland

Year ended 31 March 2023

Opinion

We have audited the financial statements of Refugee Sanctuary Scotland (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Independent Auditor's Report to the Members of Refugee Sanctuary Scotland

(continued)

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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Independent Auditor's Report to the Members of Refugee Sanctuary Scotland *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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Independent Auditor's Report to the Members of Refugee Sanctuary Scotland

(continued)

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. We evaluated managements' incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business

There are inherent limitations in the audit procedures described above. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery or concealment.

Refugee Sanctuary Scotland

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Independent Auditor's Report to the Members of Refugee Sanctuary Scotland *(continued)*

Year ended 31 March 2023

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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Company Limited by Guarantee

Independent Auditor's Report to the Members of Refugee Sanctuary Scotland

(continued)

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew B Wilson (Senior Statutory Auditor)

For and on behalf of
Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

7/9/23

Refugee Sanctuary Scotland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	42,304	321,113	363,417	429,942
Charitable activities	6	1,518	739	2,257	1,093
Total income		<u>43,822</u>	<u>321,852</u>	<u>365,674</u>	<u>431,035</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>21,267</u>	<u>363,482</u>	<u>384,749</u>	<u>540,395</u>
Total expenditure		<u>21,267</u>	<u>363,482</u>	<u>384,749</u>	<u>540,395</u>
Net expenditure		<u>22,555</u>	<u>(41,630)</u>	<u>(19,075)</u>	<u>(109,360)</u>
Transfers between funds		25,596	(25,596)	–	–
Net movement in funds		<u>48,151</u>	<u>(67,226)</u>	<u>(19,075)</u>	<u>(109,360)</u>
Reconciliation of funds					
Total funds brought forward		<u>212,034</u>	<u>133,274</u>	<u>345,308</u>	<u>454,668</u>
Total funds carried forward		<u>260,185</u>	<u>66,048</u>	<u>326,233</u>	<u>345,308</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 20 to 32 form part of these financial statements.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	1,942	3,130
Current assets			
Debtors	15	48,821	25,588
Cash at bank and in hand		349,691	424,442
		<u>398,512</u>	<u>450,031</u>
Creditors: amounts falling due within one year	16	<u>74,221</u>	<u>107,853</u>
Net current assets		<u>324,291</u>	<u>342,178</u>
Total assets less current liabilities		<u>326,233</u>	<u>345,308</u>
Net assets		<u>326,233</u>	<u>345,308</u>
Funds of the charity			
Restricted funds		66,048	133,274
Unrestricted funds		<u>260,185</u>	<u>212,034</u>
Total charity funds	19	<u>326,233</u>	<u>345,308</u>

These financial statements were approved by the board of trustees and authorised for issue on 31/3/2023 and are signed on behalf of the board by:


Mahindhan Nadasabapathy - Chair
Trustee

The notes on pages 20 to 32 form part of these financial statements.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(19,075)	(109,360)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,084	2,597
Accrued (income)/expenses	(61,410)	57,793
<i>Changes in:</i>		
Trade and other debtors	14,030	23,527
Trade and other creditors	(9,484)	(108,284)
Cash generated from operations	<u>(72,855)</u>	<u>(133,727)</u>
Net cash (used in)/from operating activities	<u>(72,855)</u>	<u>(133,727)</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(1,896)</u>	<u>(1,800)</u>
Net cash used in investing activities	<u>(1,896)</u>	<u>(1,800)</u>
Net (decrease)/increase in cash and cash equivalents	(74,751)	(135,527)
Cash and cash equivalents at beginning of year	424,442	559,969
Cash and cash equivalents at end of year	<u>349,691</u>	<u>424,442</u>

The notes on pages 20 to 32 form part of these financial statements.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charitable company is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Floor 3, Robertson House, 152 Bath Street, Glasgow, G2 4TB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charitable company are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charitable company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is a charitable company limited by guarantee, registered in Scotland. The address of the registered office is Floor 3, Robertson House, 152 Bath Street, Glasgow, G2 4TB.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
British Red Cross	–	–	–
Baillie Gifford	–	–	–
Paths for All	–	33,166	33,166
Robertson Trust	–	34,500	34,500
Steel Charitable Trust	–	–	–
Other trust fund donations	6,194	47,306	53,500
Other donations & fundraising including gift aid	36,110	43,950	80,060
Tudor Trust	–	36,577	36,577
Grants			
Oak Foundation	–	–	–
Fairway Scotland	–	24,810	24,810
Nationwide	–	48,924	48,924
National Lottery	–	51,880	51,880
	<u>42,304</u>	<u>321,113</u>	<u>363,417</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
British Red Cross	–	6,000	6,000
Baillie Gifford	–	20,000	20,000
Paths for All	–	25,179	25,179
Robertson Trust	–	17,500	17,500
Steel Charitable Trust	–	19,823	19,823
Other trust fund donations	–	47,926	47,926
Other donations & fundraising including gift aid	32,205	29,755	61,960
Tudor Trust	–	50,158	50,158
Grants			
Oak Foundation	–	181,396	181,396
Fairway Scotland	–	–	–
Nationwide	–	–	–
National Lottery	–	–	–
	<u>32,205</u>	<u>397,737</u>	<u>429,942</u>

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Event income	–	–	–
Other income	1,518	739	2,257
	<u>1,518</u>	<u>739</u>	<u>2,257</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Event income	800	–	800
Other income	293	–	293
	<u>1,093</u>	<u>–</u>	<u>1,093</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Destitute Asylum Seeker Service	–	1,975	1,975
Grants Paid out	–	110,923	110,923
Core costs	14,727	250,584	265,311
Support costs	6,540	–	6,540
	<u>21,267</u>	<u>363,482</u>	<u>384,749</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Destitute Asylum Seeker Service	–	265,043	265,043
Grants Paid out	–	73,777	73,777
Core costs	64,353	131,384	195,735
Support costs	5,837	–	5,837
	<u>70,190</u>	<u>470,204</u>	<u>540,395</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Destitute Asylum Seeker Service	1,975	–	1,975	265,043
Grants Paid out	110,923	–	110,923	73,777
Core costs	265,311	6,540	271,851	201,575
	<u>378,209</u>	<u>6,540</u>	<u>384,749</u>	<u>540,395</u>

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Analysis of support costs

		Total 2023	Total 2022
	£	£	£
Governance costs	3,084	3,084	2,597
Support costs – Audit fees	3,240	3,240	3,240
Support costs - Board Costs	216	216	–
	<u>6,540</u>	<u>6,540</u>	<u>5,837</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>3,084</u>	<u>2,597</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	159,141	159,213
Social security costs	9,555	9,275
Employer contributions to pension plans	8,557	8,651
Redundancy	8,441	–
	<u>185,694</u>	<u>177,139</u>

The average head count of employees during the year was 5 (2022: 7).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charitable company. The total compensation paid to key management personnel for services provided to the charitable company was £111,922 (2022:£112,534).

12. Trustee remuneration and expenses

No remuneration was paid to any trustees or connected person during the year (2022: nil). Board costs for travel and incidental expenses during year was £216 (2022: £nil).

During the year, donations totalling £213 were received from trustees(2022: £nil)

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Transfers between funds

During the year there were the following transfers between funds

£1,975 was transferred to reallocate core funds to the DASS project.

£1,000 was transferred to the general fund for management fees of the Destitution grants.

£3,508 was transferred to reallocate core funds to the A to EE project.

£1,000 was transferred to the general fund for management fees of the Community projects fund.

£2,200 was transferred to the general fund for management fees of the Travel Partners(Program)

£14,227 was transferred to the fundraising fund to cover expenditure on fund

£996 was transferred to to reallocate core funds to the travel grants fund

£500 was transferred to the general fund for management fees of the Bump & Baby project

£40,300 was transferred to the general fund for management fees of the Breathing Space project

£650 was transferred to the general fund for management fees of Childrens destitution grants

£1,142 was transferred to the general fund for management fees of Fairway Scotland grants

£50 was transferred to the general fund for management fees of Refugee Week and £540 was transferred to reallocate core funds to Refugee Week

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022	11,295
Additions	1,896
At 31 March 2023	<u>13,191</u>
Depreciation	
At 1 April 2022	8,165
Charge for the year	3,084
At 31 March 2023	<u>11,249</u>
Carrying amount	
At 31 March 2023	<u>1,942</u>
At 31 March 2022	<u>3,130</u>

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Debtors

	2023	2022
	£	£
Trade debtors	332	–
Prepayments and accrued income	48,489	11,226
Other debtors	–	14,363
	<u>48,821</u>	<u>25,589</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	72,692	104,192
Social security and other taxes	1,529	3,661
	<u>74,221</u>	<u>107,853</u>

17. Deferred income

	2023	2022
	£	£
At 1 April 2022	73,924	181,396
Amount released to income	(73,924)	(181,396)
Amount deferred in year	66,571	73,924
At 31 March 2023	<u>66,571</u>	<u>73,924</u>

During the year, RSS deferred income received from for income relating to year ended 31 March 2024.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,557 (2022: £8,651).

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	208,904	43,822	(18,183)	23,700	258,243
Fixed Asset Fund	3,130	—	(3,084)	1,896	1,942
	<u>212,034</u>	<u>43,822</u>	<u>(21,267)</u>	<u>25,596</u>	<u>260,185</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	196,704	33,298	(67,593)	46,495	208,904
Fixed Asset Fund	3,927	—	(2,597)	1,800	3,130
	<u>200,631</u>	<u>33,298</u>	<u>(70,190)</u>	<u>48,295</u>	<u>212,034</u>

Fixed Asset Fund

The fixed asset fund corresponds to the net book value of fixed assets. Annual depreciation is charged to the fund and the cost of fixed assets purchased and the net book value of disposals is transferred to or from relevant funds.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
DASS Project	–	–	(1,975)	1,975	–
Destitution Grant	80,555	9,372	(88,927)	(1,000)	–
A to EE Grants	2,698	150	(6,356)	3,508	–
Bump & Baby	6,416	10,000	(9,170)	(500)	6,746
Community Projects	–	10,000	(8,153)	(1,000)	847
Fundraising	–	–	(14,227)	14,227	–
Covid - 19	–	–	–	–	–
Travel Partners (Program)	31,611	6,330	(28,429)	(2,200)	7,312
Staff Costs & Well being	1,517	36,577	(38,094)	–	–
Breathing Space	10,477	183,284	(110,086)	(40,300)	43,375
T & G Fund	–	–	–	–	–
Travel Choices	–	33,166	(29,276)	–	3,890
Childrens Destitution grant	–	6,500	(5,850)	(650)	–
Fairway Scotland	–	24,810	(19,790)	(1,142)	3,878
Refugee Week	–	500	(990)	490	–
Travel Grants	–	1,163	(2,159)	996	–
	<u>133,274</u>	<u>321,852</u>	<u>(363,482)</u>	<u>(25,596)</u>	<u>66,048</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
DASS Project	132,963	186,200	(265,043)	(54,120)	–
Destitution Grant	96,953	36,500	(51,884)	(1,014)	80,555
A to EE Grants	9,233	4,020	(10,155)	(400)	2,698
Bump & Baby	294	–	(8,878)	15,000	6,416
Community Projects	–	–	–	–	–
Fundraising	–	20,000	(21,380)	1,380	–
Covid - 19	7,801	–	(7,801)	–	–
Travel					
Partners(Program)	4,926	42,606	(14,403)	(1,518)	31,611
Staff Costs & Well being	1,867	50,158	(50,508)	–	1,517
Breathing Space	–	50,828	(32,728)	(7,623)	10,477
T & G Fund	–	7,425	(7,425)	–	–
Travel Choices	–	–	–	–	–
Childrens Destitution grant	–	–	–	–	–
Fairway Scotland	–	–	–	–	–
Refugee Week	–	–	–	–	–
Travel Grants	–	–	–	–	–
	<u>254,037</u>	<u>397,737</u>	<u>(470,204)</u>	<u>(48,295)</u>	<u>133,274</u>

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

DASS project

DASS funding ended after 7 years in March 2021 and has been succeeded by the Breathing Space Temporary Accommodation Service

Destitution grants, A TO EE grants, Bus Passes, Bump& Baby

The financial assistance side where we provided direct financial support to individual and families under this program ended in December 2022. We continue to support people who need to travel to further their asylum cases: for Home Office appointments and appeal hearings. Funding for both Financial and Travel Assistance is from private donors, grants and trusts

A to EE - Grants to individuals ended in Sept 22. Statutory and education organisations have been identified as better place to offer support in this area.

Bumps and Babies - referrals from SRC, BRC and Mears to provide 8 weeks digital bus pass for women in latter stages of pregnancy; or first two months of parenthood. Funding comes from donations and grants.

Community Projects & Events

Community Mental Health and Wellbeing Project- provide physical activities such as hiking and gym passes to support mental wellbeing of asylum seekers and refugees in Glasgow. Funded by GCVS.

Fundraising

The fundraising post ended in October 2022 as part of the team's restructure. The role was funded by donations and small grants.

Travel Programme & Travel choices

Both partnership programs with funding from Paths for All and other statutory funders. The travel choice program is a 12 week trial of digital bus pass involving 150 people living in Glasgow and seeking asylum. Linked to a Scottish Government initiative to support people seeking asylum in Scotland to access public transport, with potential to extend the concessionary fares scheme. The travel partners program provides emergency day travel tickets to people seeking asylum/ refugees living in Glasgow- referrals from our partners.

Staff Costs & Welling Being

The charity received contributions towards staff costs from Tudor Trust.

Breathing Space Project

To provide six temporary accommodation to refused asylum seekers with NRPF. RSS provides accommodation running costs, legal support via a partnership with the University of Strathclyde's Law Clinic, and provides a weekly subsistence payment and travel support. Services users are referred from our partner agencies. Funding is from Grants and Trusts including National Lottery, Robertson Trust, Nationwide, Albert Hunt Trust, private donors and smaller trusts and grants.

Children Destitution Grant

Project ended in March 2023 with 22 families supported by the Children's Lottery Fund

Fairway Scotland

This is a partnership project extending to March 2025. RSS manages a two bedroom property for Fairway; to provide temporary accommodation for two people with NRPF. Funding is from Fairway Partnership.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Refugee Week

Funding was for June 22 Refugee Week Celebration, match funding provided by Scottish Refugee Council enabling us to produce a short video/ presentation.

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,942	1,942
Current assets	398,513	398,513
Creditors less than 1 year	(74,222)	(74,222)
Net assets	326,233	326,233

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,130	3,130
Current assets	450,031	450,031
Creditors less than 1 year	(107,853)	(107,853)
Net assets	345,308	345,308

21. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>424,442</u>	<u>(74,751)</u>	<u>349,691</u>