

Refugee Sanctuary Scotland
Company Limited by Guarantee
Unaudited Financial Statements

31 March 2024

NELSON GILMOUR SMITH

Chartered accountants
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Refugee Sanctuary Scotland

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Refugee Sanctuary Scotland

Company Limited by Guarantee

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

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charitable company for the year ended 31 March 2024.

Chair's report

Overview

Refugee Sanctuary Scotland (formerly called Refugee Survival Trust, name changed 5 July 2023) is incorporated as a company limited by guarantee and is a registered Scottish charity. The company is governed by the terms of its Memorandum and Articles of Association, last updated on the 15th June 2023. 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 March 2024.

Chair and Co-Chair's report and summary

Refugee Sanctuary Scotland's mission is to relieve destitution and promote wellbeing for refugees and people in the asylum system in Scotland. Put simply, the current UK asylum system is not fit for purpose - destitution, homelessness, isolation, legal limbo and agonisingly long waits appear to be built into it.

But it doesn't have to be this way. Imagine with us 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. That's our vision for Scotland. That's what we work for every day.

For most refugees waiting on a decision, the current back log in cases being processed by the Home Office has exacerbated financial hardship and the spectre of destitution is ever present. By providing crucial, timely, practical support, Refugee Sanctuary Scotland is able to reach some of the most marginalised and vulnerable people in Scotland's asylum system today - individuals who have survived war and persecution in some of the world's worst regimes, and now find themselves destitute and homeless in our neighbourhoods.

For over 28 years, Refugee Sanctuary Scotland has worked to alleviate destitution among refugees and asylum seekers in Scotland by providing practical support when it is most needed - including a safe place to stay; emergency financial support; bus fares to tackle transport poverty; and help to access legal services, education, health and wellbeing support, and social services. We have also worked to build connections between people and use what we learn to raise public awareness and campaign for change.

We aim to meet the many challenges and uncertainties of people seeking protection in Scotland, in line with our values of Dignity, Collaboration, Impact and Compassion.

Our total income in 2023-2024 was £459,962. Over the same period our expenditure was £284,441.

Refugee Sanctuary Scotland

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Ronnie Tagwireyi - Chair
Amy Westendarp - Co chair
Derek May - Treasurer (Appointed 7 February 2024)
Monojit Chatterji (Resigned 4 October 2023)
Agatha Kai-Kai (Resigned 4 October 2023)
Katrina Wilson - Co -Chair (Resigned 13 June 2023)
Ajmal Yamin- Treasurer (Resigned 31 December 2023)
Mahindhana Nadasabapathy
Emily Finer
Ashley Fleming
Milan Copic (Appointed 10 October 2023)
Elizabeth-Mya (Appointed 9 October 2023)
Chemonges-Murzynowska

Independent examiner Andrew B Wilson CA Partner, Nelson Gilmour Smith
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Refugee Sanctuary Scotland

Company Limited by Guarantee

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

Year ended 31 March 2024

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 our ability to deliver objectives and has identified actions to strengthen our 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. Our risk management is further assured by RSS's independent examiner.

Refugee Sanctuary Scotland

Company Limited by Guarantee

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

Year ended 31 March 2024

Objectives and activities

In 2023-2024, 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.
- RSS is a partner of Fair Way Scotland, a unique proactive action learning and delivery partnership dedicated to bringing an end to destitution among all people with no recourse to public funds or restricted eligibility. Through the Fair Way Scotland Partnership we will develop further community based temporary accommodation.
- 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 emergency one off cash payments and our Bump & Baby Bus Pass Scheme for new or soon-to-be mothers seeking asylum, and our asylum travel fund.
- Travel support was funded by Paths for All Smarter Choices Smarter Places Open Fund, to provide free bus travel to people seeking asylum living in Glasgow with 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

Refugee Sanctuary Scotland

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

Year ended 31 March 2024

Achievements and performance

2023-2024 Our impact

Within the last year, our work has continued to provide support for some of the most vulnerable asylum seekers and refugees in Scotland through three main strands of work: temporary accommodation, help to tackle travel poverty and mental health and wellbeing inputs.

In the wider context of so much media attention on very poor accommodation being used for people in the asylum system such as barges and hotels, Refugee Sanctuary Scotland are proud of our model of dignified, community based accommodation. Our flats offer a safe place to stay for up to 18 months to people who have been made destitute and homeless by the asylum system and who are facing legal limbo. During that time, we help them to connect with legal services and other support to help them progress their asylum claims.

Refugee Sanctuary Scotland is one of four founding organisations collaborating to end destitution among people in the asylum system in Scotland as part of the Fairway Partnership, facilitated by the Scottish Homeless Network. It is a unique proactive action learning and delivery partnership, enabling close collaboration between RSS and 3 other delivery organisations (Scottish Refugee Council, Simon Community Scotland and Turning Point Scotland). Fair Way seeks not only to ensure a consistent, national service response, but also to develop a robust evidence base about the nature and scale of the groups excluded from crisis support and to use that evidence to drive positive change at local, national (Scotland) and UK level.

Our temporary community-based accommodation has developed further, with us now having eleven temporary accommodation places, across six flats. Three flats are funded through our Breathing Space Project and three flats are funded through the Fair Way partnership, with us having a total of six flats across both projects. Through these flats, we have supported seventeen individuals with accommodation within the financial year.

The Fair Way partnership has been operating since April 2022 in Glasgow, Edinburgh and Aberdeen, and it has supported over 1,200 people to access accredited advice and support in the first year; and in the first 9 months of year 2 we have collectively supported over 2,500 people. A small proportion of this group have accessed accommodation and the Fairway cash subsistence, although many more need it. This year, Fair Way secured four new rented flats in Edinburgh. In a city where there are stark housing challenges and no such provision had previously existed, this is a great achievement.

To tackle transport poverty, break down isolation and aid access to vital services including health and legal appointments, we continue to provide digital travel passes to people in the asylum system through the Travel Partners programme. From January 23 to December 23 we provided over 1000 people facing poverty in the asylum system with bus passes. In 2023, we carried out research through a pilot for Transport Scotland and the Scottish Government, with asylum seekers and refugees, through this we were able to demonstrate the need for free travel for asylum seekers. Free bus travel is something we have campaigned for, for many years, and we will continue to campaign for.

The feedback received through the free bus pass pilot was extremely positive, with one asylum seeker saying:

"I have suffered from depression in the past and two years ago was on medication for the condition. As a result I am aware of the signs that my mental health is in decline. The symptoms showed up when I had the Travel Pass and I single-handedly credit its availability for setting me back on the right path. I was able to travel to places like Hogganfield Loch for a walk and fresh air and to gather my

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Year ended 31 March 2024

thoughts. I used the pass on five consecutive days over that period, visiting friends, discovering new places in Greater Glasgow and within a week I felt fine. Solitude is different from loneliness. Although I was often alone on my travels, I wasn't lonely, thanks to the Travel Pass".

Our Bump and Baby project has also continued with the bus pass scheme, through which those seeking asylum who are pregnant, or who have recently had a baby, can apply for an 8-week bus pass to help them access vital services such as midwifery, food banks and mother and baby groups to break down isolation. RSS supported 70 mothers during this time. We have continued to provide our Asylum Travel programme, which provides funds for people to travel to asylum screening interviews, embassies and hearings in in Croydon, London and Edinburgh. We supported 9 people during this period.

In relation to our cash support to asylum seekers facing destitution, due to various issues with cash cards we have been unable to use this facility and are now in the process of implementing payments through Cash Perks which is a facility that instantly sends funds straight to individuals which can then be collected 24/7 at local ATMs nationwide. Moreover, we have also provided financial support via core funds for a winter appeal and provided supermarket vouchers funded via Celtic FC Foundation and private donations. With these interventions we provided assistance to sixty individuals and families.

We continue to provide our Mental Health and Wellbeing Support through funding from Glasgow Mental Health and Wellbeing Fund, which has allowed us to provide gym memberships to 20 people in the asylum system, and to pilot offering access to swimming lessons. We have also produced a booklet for all those within our accommodation, to provide basic housing information as well as details on local amenities and services that can help them within the areas where our flats are situated.

This year we have completed our rebrand and launched our new website, under the new name Refugee Sanctuary Scotland. 'Sanctuary' provides a strong message of our goal of providing a warm welcome and safe, inclusive, supportive, rights-respecting, person-centred support to people in the asylum system. 'Scotland' in our aim reflects our strategic priority of influencing positive change at a national level to end destitution in the asylum system in Scotland.

Strategic Activities

Our Board had a productive Strategy Day in February 2024 to decide the charities direction and future areas of priorities. There was a clear emphasis on looking at areas of development and need. Free bus travel for asylum seekers, will remain a priority for RSS, with us continuing to campaign and distribute bus passes where funding allows. RSS will continue to influence systemic change to end destitution, by working in collaboration with the Fairway Partnership to influence COSLA and the Scottish Government. There was an agreement to progress with our accommodation provision under Fair Way Scotland and if required to move Breathing Space accommodation under this umbrella if funding requirements requested this. RSS will continue to work collaboratively with other organisations to influence wider positive change through our membership in various coalitions including:

- Glasgow Homelessness Network
- No Accommodation Network (NACCOM)
- Everyone Home Collective
- Fair Way Scotland
- Scottish Council for Voluntary Organisations
- Glasgow Council for Voluntary Services
- Roof Collation
- Glasgow Destitution Action Network (GLADAN)

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Year ended 31 March 2024

The Board also made the decision that, based on what we have learnt from the people we support, we would look to further develop our mental health and wellbeing provision to look at wider opportunities, including helping refugees facing destitution to access trauma informed counselling, mindfulness inputs and social gatherings to break down isolation.

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 £119,435 in unrestricted funds over the year with a balance of £379,620 carried forward. At the same time the restricted funds have increased by £56,086 with a total of £122,134 carried forward. The movement on each separate fund is shown in note 20.

Income arose from grants and donations of £456,666 and other income of £3,296, as set out in note 5.

Expenditure decreased to £284,441 compared to £384,749 in the previous year. This was mainly as the Destitution Grants ended in December 2022.

There was an overall increase in funds of £175,521.

During the year a flat, was purchased for £61,750 to be used for supporting asylum seekers with no recourse to public funds with temporary accommodation.

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's reserves policy, which was last updated in March 2023. 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 2024 were £75,000.

Refugee Sanctuary Scotland

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

Year ended 31 March 2024

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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27/9/24 and signed on behalf of the board of trustees by:



Ronnie Tagwirayi - Chair
Trustee

Refugee Sanctuary Scotland

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Refugee Sanctuary Scotland

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Refugee Sanctuary Scotland ('the charitable company') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the 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 carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charitable company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Refugee Sanctuary Scotland

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Independent Examiner's Report to the Trustees of Refugee Sanctuary Scotland *(continued)*

Year ended 31 March 2024

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.



Andrew B Wilson CA
Partner, Nelson Gilmour Smith
Independent Examiner

Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

01/01/24

Refugee Sanctuary Scotland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Income and endowments	Note				
Donations and legacies	5	124,405	332,261	456,666	363,417
Charitable activities	6	3,296	–	3,296	2,257
Total income		<u>127,701</u>	<u>332,261</u>	<u>459,962</u>	<u>365,674</u>
Expenditure					
Expenditure on charitable activities	7,8	4,151	280,290	284,441	384,749
Total expenditure		<u>4,151</u>	<u>280,290</u>	<u>284,441</u>	<u>384,749</u>
Net income/(expenditure)		<u>123,550</u>	<u>51,971</u>	<u>175,521</u>	<u>(19,075)</u>
Transfers between funds		(4,115)	4,115	–	–
Net movement in funds		<u>119,435</u>	<u>56,086</u>	<u>175,521</u>	<u>(19,075)</u>
Reconciliation of funds					
Total funds brought forward		260,185	66,048	326,233	345,308
Total funds carried forward		<u>379,620</u>	<u>122,134</u>	<u>501,754</u>	<u>326,233</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 13 to 25 form part of these financial statements.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	61,147	1,942
Current assets			
Debtors	16	36,933	48,821
Cash at bank and in hand		516,721	349,691
		<u>553,654</u>	<u>398,512</u>
Creditors: amounts falling due within one year	17	113,047	74,221
Net current assets		<u>440,607</u>	<u>324,291</u>
Total assets less current liabilities		<u>501,754</u>	<u>326,233</u>
Net assets		<u>501,754</u>	<u>326,233</u>
Funds of the charity			
Restricted funds		122,134	66,048
Unrestricted funds		379,620	260,185
Total charity funds	20	<u>501,754</u>	<u>326,233</u>

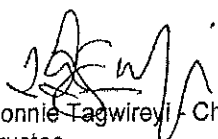
For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27/9/24, and are signed on behalf of the board by:


Ronnie Tagwireyi - Chair
Trustee

The notes on pages 13 to 25 form part of these financial statements.

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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 2024

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:

Freehold property	-	2% straight line
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 2024

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 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Other trust fund donations	–	–	–
Other donations & fundraising including gift aid	33,405	30,721	64,126
Grants			
Fairway Scotland	–	57,353	57,353
Nationwide	–	23,614	23,614
National Lottery	–	78,042	78,042
Robertson Trust	–	33,000	33,000
Paths for All	–	82,050	82,050
Tudor	61,000	–	61,000
Postcode Lottery	25,000	–	25,000
Other grant income	5,000	27,481	32,481
	<u>124,405</u>	<u>332,261</u>	<u>456,666</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Other trust fund donations	6,193	47,306	53,500
Other donations & fundraising including gift aid	36,110	43,950	80,060
Grants			
Fairway Scotland	–	24,810	24,810
Nationwide	–	48,924	48,924
National Lottery	–	51,880	51,880
Robertson Trust	–	34,500	34,500
Paths for All	–	33,166	33,166
Tudor	–	36,577	36,577
Postcode Lottery	–	–	–
Other grant income	–	–	–
	<u>42,303</u>	<u>321,113</u>	<u>363,417</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other income	<u>3,296</u>	<u>–</u>	<u>3,296</u>

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities *(continued)*

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

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Destitute Asylum Seeker Service	–	–	–
Grants Paid out	–	31,849	31,849
Core costs	1,336	248,441	249,777
Support costs	2,815	–	2,815
	<u>4,151</u>	<u>280,290</u>	<u>284,441</u>

	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	6,539	–	6,540
	<u>21,266</u>	<u>363,482</u>	<u>384,749</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Destitute Asylum Seeker Service	–	–	–	1,975
Grants Paid out	31,849	–	31,849	110,923
Core costs	249,777	2,815	252,592	271,851
	<u>281,626</u>	<u>2,815</u>	<u>284,441</u>	<u>384,749</u>

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Governance costs	2,545	2,545	3,084
Support costs – Audit fee	–	–	3,240
Support costs - Board Costs	270	270	216
	<u>2,815</u>	<u>2,815</u>	<u>6,540</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>2,545</u>	<u>3,084</u>

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,280</u>	<u>–</u>

12. Staff costs

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

	2024 £	2023 £
Wages and salaries	105,538	159,141
Social security costs	3,681	9,555
Employer contributions to pension plans	6,243	8,557
Other employee benefits	–	8,441
	<u>115,462</u>	<u>185,694</u>

The average head count of employees during the year was 5 (2023: 5).

No employee received employee benefits of more than £60,000 during the year (2023: 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 £78,347 (2023:£101,767).

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Trustee remuneration and expenses

No remuneration was paid to any trustees or connected person during the year (2023: nil). Board costs for travel and incidental expenses during year was £270 (2023: £nil).

During the year, donations totalling £37 were received from trustees (2023: £nil)

14. Transfers between funds

During the year there were the following transfers between funds

£3 was transferred from the general fund to Travel Partners (Program) fund to clear a deficit.

£3 was transferred from the general fund to Travel Choice fund to clear a deficit

£322 was transferred from the general fund to the travel grants fund to clear a deficit

£3,787 was transferred from the general fund to the winter grants fund to clear a deficit

£61,750 was transferred from the general fund to fixed asset fund in relation to the purchase of the property.

15. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2023	–	13,191	13,191
Additions	61,750	–	61,750
At 31 March 2024	<u>61,750</u>	<u>13,191</u>	<u>74,941</u>
Depreciation			
At 1 April 2023	–	11,249	11,249
Charge for the year	1,235	1,310	2,545
At 31 March 2024	<u>1,235</u>	<u>12,559</u>	<u>13,794</u>
Carrying amount			
At 31 March 2024	<u>60,515</u>	<u>632</u>	<u>61,147</u>
At 31 March 2023	<u>–</u>	<u>1,942</u>	<u>1,942</u>

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Debtors

	2024	2023
	£	£
Trade debtors	–	332
Prepayments and accrued income	36,933	48,489
	<u>36,933</u>	<u>48,821</u>

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	5,025	–
Accruals and deferred income	106,243	72,692
Social security and other taxes	1,779	1,529
	<u>113,047</u>	<u>74,221</u>

18. Deferred income

	2024	2023
	£	£
At 1 April 2023	73,924	73,924
Amount released to income	(73,924)	(73,924)
Amount deferred in year	93,055	66,571
At 31 March 2024	<u>93,055</u>	<u>66,571</u>

During the year, RSS deferred income received from income relating to year ended 31 March 2025.

19. 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 £6,243 (2023: £8,557).

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	258,243	127,701	(1,606)	(65,865)	318,473
Fixed Asset Fund	1,942	–	(2,545)	61,750	61,147
	<u>260,185</u>	<u>127,701</u>	<u>(4,151)</u>	<u>(4,115)</u>	<u>379,620</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	208,904	43,821	(18,182)	23,700	258,243
Fixed Asset Fund	3,130	–	(3,084)	1,896	1,942
	<u>212,034</u>	<u>43,821</u>	<u>(21,266)</u>	<u>25,596</u>	<u>260,185</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.

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
DASS Project	–	–	–	–	–
Destitution Grant	–	–	–	–	–
A to EE Grants	–	–	–	–	–
Bump & Baby	6,746	3,000	(8,154)	–	1,592
Community Projects	847	9,480	(6,986)	–	3,341
Fundraising	–	–	–	–	–
Travel Partners(Program)	7,312	1,000	(8,315)	3	–
Staff Costs & Well being	–	2,000	(913)	–	1,087
Breathing Space	43,375	172,165	(113,833)	–	101,707

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Travel Choices	3,890	66,332	(70,225)	3	–
Childrens Destitution grant	–	–	–	–	–
Fairway Scotland	3,878	57,353	(49,851)	–	11,380
Refugee Week	–	–	–	–	–
Travel Grants	–	–	(322)	322	–
Winter grants	–	5,213	(9,000)	3,787	–
New Travel Grants	–	15,718	(12,691)	–	3,027
	<u>66,048</u>	<u>332,261</u>	<u>(280,290)</u>	<u>4,115</u>	<u>122,134</u>

	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	–
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
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	–
Winter grants	–	–	–	–	–
New Travel Grants	–	–	–	–	–
	<u>133,274</u>	<u>321,852</u>	<u>(363,482)</u>	<u>(25,596)</u>	<u>66,048</u>

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. 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, Travel Grants, Winter Grants, A to EE Grants, Bump & Baby Bus pass

The Destitutions grants 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

Winter Grants - cash payments or supermarket vouchers were given to our accommodation service users, families and individuals to support them over the winter months for warmer clothing, footwear, food and basic necessities

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 and BRC 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 charity received a contribution from Baillie Gifford towards a dedicated fundraising role for long term sustainability of the Destitution Grants Fund.

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

Refugee Sanctuary Scotland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Fairway Scotland

This is a partnership project extending to March 2025. RSS manages three properties for Fairway, to provide Temporary accommodation for five people with NRPF. Funding is from Fairway Partnership.

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.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	61,147	–	61,147
Current assets	431,520	122,134	553,654
Creditors less than 1 year	(113,047)	–	(113,047)
Net assets	<u>379,620</u>	<u>122,134</u>	<u>501,754</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,942	–	1,942
Current assets	332,468	66,048	398,516
Creditors less than 1 year	(74,222)	–	(74,222)
Net assets	<u>260,188</u>	<u>66,048</u>	<u>326,236</u>
