



# Refugee Action's Annual Report for the year ended 31 March 2015

**Our vision is of a society in which refugees are welcome, respected and safe, and in which they can realise their full potential**

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[www.refugee-action.org.uk](http://www.refugee-action.org.uk)  
[www.facebook.com/refugeeaction](https://www.facebook.com/refugeeaction)  
<http://twitter.com/refugeeaction>

## Reference and administrative details

For the year ended 31 March 2015

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Refugee Action is an independent, national charity working to enable refugees to build new lives. We provide practical emergency support for newly arrived asylum seekers and long-term commitment to their settlement. As one of the leading charities in the field, Refugee Action has more than 30 years' experience in pioneering innovative work in partnership with refugees.

**Registered charity number:** 283660

**Registered company number:** 01593454

### Registered office

Victoria Charity Centre, 11 Belgrave Road, London SW1V 1RB

### Chief Executive and Secretary

David Garratt (left January 2015)

Stephen Hale OBE (started February 2015)

### Trustees

Susan Cueva (Resigned 11 December 2014)

Andy Gregg (Vice Chair)

Colin Hodgetts (Resigned 16 July 2015)

Minoo Jalali

Joe Jenkins (Appointed 16 July 2015)

Frewyeni Kidane (Appointed 16 July 2015)

Jeremy Lester (Honorary Treasurer)

Julia Meiklejohn (Chair)

Rachel Pendlebury (Resigned 16 July 2015)

Stefanie Pfeil

Jon Quinn (Appointed 16 July 2015)

Chris Randall

Irmani Smallwood (Appointed 16 July 2015)

### Auditors

MHA MacIntyre Hudson

Chartered Accountants and Statutory Auditor

New Bridge Street House, 30-34 New Bridge Street, London EC4V 6BJ

### Bankers

National Westminster Bank plc

PO Box 282, 7 Derby Place, Derby DE1 9DS

### Solicitors

Shoosmiths

Apex Plaza, Forbury Road, Reading RG1 1SH

# Trustees' Annual Report

## For the year ended 31 March 2015

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The trustees, who are also the directors of the charity for the purposes of company law, submit their annual report and the financial statements of Refugee Action for the year ended 31 March 2015. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (revised 2005).

### 1) Structure, governance and management

The charity is governed by its memorandum and articles of association (last amended in April 2015). Refugee Action's trustees are responsible for the overall management of the charity. Trustees are chosen for their expertise and their commitment to refugees, including, where relevant, life experience as refugees. The trustees who served during this financial year are shown on page 2. Biographical details of our current trustees can be found on our website:

[www.refugee-action.org.uk](http://www.refugee-action.org.uk)

The trustees set and oversee Refugee Action's policies and plans, oversee its financial affairs, and supervise the work of the salaried Chief Executive in carrying out these policies and plans. All trustees are unpaid. When first appointed they are offered an induction programme that includes the opportunity to observe our services. Trustees also hold an annual away day at which the future programmes and the risks and challenges facing the charity and its trustees are discussed. Details of trustee expenses and related transactions are disclosed in Note 4 of the accounts.

The Chief Executive is appointed by the trustees and is accountable to them for managing the charity as a whole. They are in turn advised by a Senior Management Team (SMT), whose members in 2014/15 were:

- David Garratt (left January 2015) / Stephen Hale (started February 2015), Chief Executive
- Lyn Adams, Assistant to Chief Executive
- Lou Calvey, Deputy Director of Operations
- Tim Hilton, Strategy Development Manager
- Alison Griffin (left September 2014) / Zoe Grumbridge (started Oct 2014), Head of Fundraising and Communications
- Nicola Parker, Human Resources Manager
- Yemane Tsegai, Finance Director
- Amanda Shah (joined SMT September 2014), Head of Influencing

The SMT is assisted by a staff team that comprised 175 staff at the end of March 2015. With the help of volunteers, they delivered services in six regions of England during 2014/15. These were in London (including headquarters), Birmingham, Bristol, Leicester, Liverpool and Manchester. They also carried out communications, advocacy and campaigning work designed to further the mission and objectives of the charity.

### 2) About Refugee Action

Refugee Action is an independent, national charity working with refugees.

We help people find the basic support *everyone* deserves if they're to live with dignity. The chance to build the safest, happiest and most productive life they can, so they can live. And where we encounter policies, practices or attitudes that won't allow this chance, we challenge them. We believe everyone who's fled their home to survive deserves a chance to live again.

#### Our beliefs

We believe in human rights. We believe in fairness and equality. We believe that no one seeking asylum in the UK should be left destitute.

Together, we can create a society where people escaping armed conflict, torture and persecution are welcomed, supported and given the opportunity to build their own future.

# Trustees' Annual Report (Continued)

For the year ended 31 March 2015

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## Our essential purpose

We work with refugees to build new lives. We are there throughout the difficult and complex asylum journey. By empowering people through information and advice we help them to make the right decisions about their future. And we won't stop until there is an asylum system which treats everyone fairly, respects people's human rights and leaves no one destitute.

## Who do we support?

The people we support have challenged injustice, stood up to oppression and courageously left their homes behind to escape violence and even death. They are the heroes of human rights and they deserve to be treated fairly, with dignity and respect.

## Public benefit

Our work is focused on improving the lives of refugees and asylum seekers. By providing advice and support to refugees and asylum seekers, our work is of public benefit by supporting those individuals, relieving their poverty and distress, and by reducing the strain on other community and statutory organisations.

The communications and advocacy that we undertake also has wider ramifications for the public benefit by improving public understanding of why refugees and asylum seekers come to the UK, their rights while here, and their contribution to the UK. This in turn reduces hostility towards asylum seekers and refugees, and improves understanding and cohesion between different communities.

## 3) Our Vision and Objectives

Refugee Action's vision is a society in which refugees are welcome, respected and safe, and in which they can realise their full potential.

Refugee Action's strategy for 2014/15 contained five broad objectives:

1. All refugees will have a means of survival
2. The UK will have a fair asylum system
3. Refugees will be part of our society
4. Refugees will be able to thrive
5. Refugees will have a better prospect of finding work

Refugee Action seeks to achieve these goals through both direct service delivery and support to other organisations working to support refugees, and by mobilising the compassion of the British people to influence the policies affecting asylum seekers and refugees through our communications, advocacy and campaigning.

## 4) Strategic report

### a) Service Delivery and support to the refugee sector

Refugee Action strives to support vulnerable individuals and families going through the complex UK asylum journey by delivering services directly and by encouraging joined up working between refugee and asylum support organisations, as well as mainstream services in order to maximise impact and effectiveness. We know from years of beneficiaries' reported experience, that the way the current asylum system is structured routinely fails people. Home Office statistics show a steady decline in the percentage of successful appeals over recent years. 25% were successful in 2013. (The success rate was 26%, 28% and 29% in the previous 3 years.) 84% of initial decisions are overturned simply because "*the Case owner had wrongly made a negative assessment of the applicant's credibility*" based on the Case owner's personal speculations.

Refugee Action's service strategy focuses on two key issues identified as having the greatest urgency and impact on beneficiaries and greatest potential to affect change on a national systemic scale:

# Trustees' Annual Report (Continued)

For the year ended 31 March 2015

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- Increasing Asylum Justice: finding and developing new service solutions to ensure that those people who need protection get it;
- Ending Refugee & Asylum Poverty: ending the avoidable poverty and homelessness created by the asylum system, especially those whose cases have been refused as well as the disproportionate poverty experienced by people once they have received refugee status and have started to settle in the UK.

In both these complex thematic areas, Refugee Action works to find new solutions by experimenting with alternative approaches to service delivery and forming partnerships with key organisations to address local circumstances. We are also committed to sharing our experience, to facilitate strong and effective sector-wide responses to injustice and poverty amongst refugees and asylum-seekers. The following section is divided into four parts:

- Increasing Asylum Justice** – services, initiatives, partnerships that address barriers to asylum justice;
- Ending Refugee & Asylum Poverty** – services, initiatives, partnerships that tackle poverty and homelessness amongst refugees and asylum-seekers;
- Other services** – other service-based initiatives delivered by Refugee Action 2014/15;
- Support for the refugee sector** – partnerships and support initiatives with other organisations working to tackle injustice and poverty amongst refugees and asylum-seekers.

## Increasing Asylum Justice

### Enhancing Legal Support Partnership project / Increasing Asylum Justice

*Greater Manchester / Liverpool*

The split between 'legal advice' and 'asylum advice' leaves a gap through which many asylum seekers fall. "The asylum process is like walking into a dark room", one asylum seeker told us – adding that without adequate legal and asylum advice, "it would have been like being blind". Due to the funding structure for legal and asylum advice (split over two government departments), plus the squeeze on the civil legal aid budget and asylum support provision, there are many barriers to justice for asylum-seekers. The Increasing Asylum Justice project, funded by the Sigrid Rausing Trust, works with asylum seekers at two stages of the asylum process: shortly after the point of application for asylum when a 'key worker' will work alongside an asylum seeker for the course of their asylum claim; and also at the end of the asylum process, for those who have been failed by the system to support them to explore the option of re-entering the system through a fresh asylum claim. In 2014/15, we provided in-depth support for 65 asylum-seekers. Supporting the service were four volunteers who fulfilled roles around advice giving, research, and data collection for campaigning and influencing purposes.

### Liverpool Asylum Outreach and Support Project (LAOSP)

*Liverpool*

The Asylum Outreach and Support project is delivered in partnership with the British Red Cross and Asylum Link Merseyside, with thanks to funding from the Big Lottery Fund. It is aimed to ensure that everyone has access to the information they need, so information group briefing sessions are held in a range of languages. In 2014/15, we delivered 42 information briefing sessions to 250 people in their home language, ensuring they are informed about the asylum system and the services available to them in Liverpool.

### Women's Advice Project

*Bristol*

This was the final year of the Comic Relief-funded Women's Advice Project. For many of our clients, the barriers to making a successful application for asylum can seem insurmountable. Many are not offered female interviewers or interpreters by the Home Office, and simply can't tell male strangers the details of what's happened to them. Others have very poor mental health, and are not ready to cope with the rigours of questioning, or can't face telling their story again at appeal. Many are single parents or are pregnant, some as the result of rape or coercive relationships.

Our project volunteers work in long term, one-to-one relationships with the women. Volunteers help clients have a greater understanding of the system, enable them to be more confident in expressing their story, and supporting improved wellbeing and a greater sense of control in their lives.

# Trustees' Annual Report (Continued)

For the year ended 31 March 2015

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In its final year, the project took on 18 new vulnerable women and continued to provide support to the previous year's 67 clients. Of the total clients on the project, 39% had been trafficked with most experiencing sexual violence and 27% had been subject to domestic violence.

## **Key Volunteer Project**

*Bristol*

This project, funded by Bristol City Council, French Huguenot Family Trust and South West Legal Trust, works with asylum-seeking men in Bristol, who are struggling to cope with the asylum system. They include single parents, men who have been persecuted as they are gay or transgender, have been trafficked and raped, or who are incapacitated by poor mental health due to torture and trauma, and families who are caring for severely disabled people. The project works with volunteers who provide support to ensure that these very vulnerable people have the assistance they need to make their asylum claims, avoid destitution, have someone to talk to and get appropriate services.

In 2014/15, this project worked with 119 new clients, while the total number of people we worked with was 416 (including existing clients) many of whom had multiple appointments and visits to the office. The project also dealt with telephone queries from clients and other organisations which in many cases led to casework taken on by our staff. In this year we had 1403 queries in total.

## **Asylum legal advice research project**

*Greater Manchester, Bristol, Birmingham, London*

This research project, commissioned by the Solicitors Regulation Authority (SRA) and funded by the SRA and Unbound Philanthropy, was aimed at assessing the quality of asylum legal advice and the experience asylum-seekers have in relation to asylum legal advice as they move through the process. It ran from June 2014 to March 2015, although publication of the final report is due later in 2015. Refugee Action was part of a partnership with Migration Works, Asylum Research Consultancy and Garden Court Chambers to deliver this research project, with Migration Works as lead partner. Refugee Action's role was to manage and deliver the part of the research that involved interviewing asylum-seekers about their experience of asylum legal advice, as well as carrying out a brief mapping exercise of current asylum Legal Aid Agency-funded legal providers. We carried out 127 asylum-seeker interviews across four areas of the country (Manchester, Bristol, Birmingham and London). Refugee Action employed a part-time Project Manager as a national role and then employed four 1-day-per-week Project Workers, based one in each area. These project workers recruited and trained expert volunteers who carried out the research interviews.

## **Ending Refugee & Asylum Poverty**

### **Choices Assisted Voluntary Return Service**

*London, Bristol, Cardiff, Leicester, Birmingham, Belfast, Liverpool, Manchester, Bradford and Glasgow*

Refugee Action's Choices service is the sole provider of Assisted Voluntary Return in the UK. Choices works with asylum seekers, unsuccessful asylum seekers, irregular migrants and families to support their exploration of return options. 3,300 people accessed the Choices service during the course of 2014/15.

There are many reasons why people approach Choices. Some have reached the end of the asylum process; others feel returning would give them better opportunities; many simply want to be reunited with family and friends. Whatever their reasons, it's crucial anyone considering return gets the support and information they need to decide if returning is right for them.

Within Choices we work with people that have experienced problems with their asylum journey, and are able to assist them to explore their options to remain in the UK or to return to their home country. We also work with those that are suffering from the effects of extreme poverty, homelessness or inadequately housed, and those that have suffered from exploitation or servitude both overseas and within the UK.

We also offer support for those that have been subjected to, or are at risk of, human trafficking and female genital mutilation. For those with these forms of vulnerabilities and high support needs the Choices service is the safest method for them to explore their options to return to their home country.

# Trustees' Annual Report (Continued)

For the year ended 31 March 2015

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Choices also works with other charities in countries of return, and have established an international partnership with over eighteen charities based locally in return communities overseas in order to ensure that people returning with Choices get the very best support to help them re-establish themselves back at home.

## **Gateway Protection Programme**

*Greater Manchester*

Refugees arriving in the UK via the Gateway Protection Programme are some of the most vulnerable that we help. Many have spent years in refugee camps and face considerable barriers and challenges to settling in to life in the UK, including overcoming the effects of violence, torture and rape. Working with local authorities, our goal is to empower and support refugees to have dignified and fulfilled lives through promoting independence and self-help.

Our Gateway team meets families on their arrival at the airport, supporting them every step of the way in their first year adjusting to life in Greater Manchester. Our team helps families to access services, learn English, plan for the future, identify skills, and build bridges with local communities. In partnership with six local authorities we ensure refugees arriving in Greater Manchester are welcomed, housed and supported to integrate. Refugee Action resettled 470 refugees in 2014/15 through the Gateway programme, almost two-thirds of the annual UK total.

During 2014/15, our development workers carried out a range of activities in neighbourhoods where Gateway refugees live. Work with the women's group led to members taking up volunteering opportunities, as well as increased confidence levels, reduced isolation and better mental well-being. Gateway refugee community organisations were supported to develop their own activities. Service development work included improving access to English classes for Gateway refugees. Other projects included a Food Safety accredited course for refugees interested in careers within the food industry.

## **Fresh Start**

*East Midlands*

Refugee Action's Fresh Start project accommodated up to six vulnerable, destitute asylum-seeking women at a time, who had seen their cases refused, and provided casework support to help them explore their (often limited) options. In 2014/15, the project was funded by Refugee Action and the British Red Cross, with support from the Diocese of Leicester, who owns the Fresh Start house. In March 2015, after three years of operation, the Fresh Start project was wound down and the house returned to the Diocese of Leicester. During the period it operated, the project worked with a total of 31 vulnerable women, assisting 69% of them into some form of support, with 80% submitting a fresh asylum claim (and 30% of those considered being successful). The project also produced an invaluable evidence base for the experience of destitution amongst asylum-seeking women in the East Midlands.

## **Street Legal West**

*London*

Street Legal is an exciting, and now well-established, partnership initiative bringing together London's migrant sector with the mainstream homeless sector to take a strategic approach to tackling migrant homelessness in the capital. During 2014/15, the Street Legal West initiative came to the end of its first grant period (through the Homeless Transition Fund (HTF)). The service ended in December 2014, but additional funding was secured in early 2015 from the Future Advice Fund to be able to re-start the project later in 2015. The HTF-funded Street Legal West project was a partnership between Refugee Action and St Mungo's Broadway and targeted the most vulnerable, entrenched rough sleepers in West London.

Our Immigration Advisor, based within the St Mungo's street outreach team in Ealing, accompanied the team on their rounds to engage with clients on the streets and start building a relationship with this hard to reach group. Our advisor worked with clients on a range of issues, including carrying out initial assessments to determine immigration history; gathering information to submit fresh claims for asylum or applications on human rights grounds and making applications for asylum support.

In the last year, 21 people, who were rough sleeping as a result of immigration or asylum issues, were able to access good quality legal advice. Ten of them were able to submit a fresh claim and two were referred for Judicial Review. Across both years of the project, 37 of the most entrenched rough sleepers with complex needs were supported with immigration advice and outreach casework; 10 of these were supported to access accommodation; and 7 were supported to return to their country of origin through Choices.

# Trustees' Annual Report (Continued)

For the year ended 31 March 2015

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## Other services

### Wellbeing Project

*Manchester*

Isolation, post-traumatic stress, depression, anxiety and distress are understandably not uncommon in refugees and asylum seekers. In 2014/15 our Wellbeing Project in Manchester, funded by Groundwork NW, offered a holistic package of support to those in need who visit our advice services, or those of other local support agencies. Increasing a sense of belonging to the community, improving self-esteem and encouraging independence, while getting out and about in the community and boosting physical health, are key achievements for those taking part.

During the year, the Wellbeing Project engaged up to 242 participants, mainly asylum seekers, in a range of arts, cultural and sports related activities, largely supported by other partner organisations in the community. For example, the Wellbeing Cycling sessions held in partnership with Transport for Greater Manchester, and Bike Right, gave 55 participants the opportunity to receive cycling training by qualified instructors and improve their skills whilst out on the roads. Beyond the practical skills gained, it also provided a chance for participants to get active and stay connected with friends and support networks.

Local social work students also enhance our capacity to work with as many people as possible and gain valuable experience by providing advice and support to clients facing on-going problems arising from their asylum status, helping to resolve issues arising from homelessness, on-going stress and isolation and mild mental health problems.

### Youth Wellbeing Project

*Liverpool*

The Youth Wellbeing Project, funded by money raised by Refugee Action from the Big Give, held activities for young asylum seekers aimed at ensuring their physical and mental wellbeing during what might be a stressful and uncertain time. In 2014/15, the project worked with 37 young asylum seekers and included activities such as Zumba classes, bike riding, photography and guitar lessons. Participants also attended three local arts and music festivals (Lantern Festival, Africa Oye and the Brouhaha festival). The activities gave young people the opportunity to relax, engage in positive activities and to make new friends. Young people are also equipped with longer term coping strategies and ways to ensure their own wellbeing. As a result of the project the young people said that they felt better connected, more relaxed and resilient to the challenges of the asylum determination process.

### Shared Awareness Project

*Liverpool*

Addressing the myths about asylum and raising awareness among the general public is an essential part of Refugee Action's work to build a cohesive society. With thanks to funding received from Liverpool City Council, our Shared Awareness Project reached out to a range of audiences across the city in 2014/15. A team of 5 volunteers delivered 32 sessions across Liverpool. Tailored to each group and as interactive as possible, sessions were provided for elderly groups, company and public services staff, housing associations and residents' associations. More than 300 people were reached and educated about why refugees flee their countries and what they experience in the UK. Many more were engaged at community events across the city, with quizzes on refugee issues, myth-busting booklets and posters of famous refugees.

## Support for the refugee sector

During 2014/15, Refugee Action provided support to other organisations within the refugee and asylum sector but also within wider mainstream services.

For example, Refugee Action was an active participant in the Liverpool Asylum Outreach and Support Project partnership with British Red Cross and Asylum Link, with the project taking a strategic approach to addressing key asylum-seeker support needs in Liverpool. In London, we played an active role in the overall Street Legal partnership with Praxis and St Mungo's Broadway, taking cross-sector action on migrant homelessness in London, including providing training for mainstream homeless organisations in working with homeless migrants.

# Trustees' Annual Report (Continued)

For the year ended 31 March 2015

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The Choices Assisted Voluntary Return service continued to be delivered through a network of UK-based and overseas subcontractors, with support for these organisations provided by Refugee Action staff, including capacity-building support for overseas NGOs (Non-Governmental Organisations).

The Gateway Protection Programme continued to provide capacity building support for refugee-led groups that had been founded by refugees resettled through the programme. For example, the Fur Community in the UK (Darfuris via Cairo), Gateway Support Group (mainly Somalis), England Oromo Community and the Bhutanese Welfare Association.

Meanwhile, Refugee Action's Greater Manchester team delivered 14 refugee awareness training sessions for mainstream organisations across Greater Manchester to assist them in providing more appropriate services for their refugee and asylum-seeker clients. In addition, Refugee Action in Greater Manchester continued to chair the Manchester Refugee Employment Partnership, which brought together refugee-led groups across the area interested in developing employment-support activities for their members. This partnership was put on hold during 2014/15.

Finally, Refugee Action was one of the founder members of the Strategic Alliance on Migrant Destitution (along with Homeless Link, NACCOM, Refugee Council, Housing Justice, British Red Cross, Migrant Rights Network and Joseph Rowntree Foundation), an alliance dedicated to taking a cross-sector approach to tackling migrant homelessness across England, by building new partnerships and initiatives in a range of locations across the UK.

## b) Mobilising the compassion of the British people

### Advocacy and Campaigns

#### 1. Increase the resettlement of Syrian and other refugees to the UK

Refugee Action welcomed the government's decision to accept 500 Syrian refugees (handed down in January 2014). We continued to push the government to accept more refugees through this resettlement scheme, releasing statements to this effect in October 2014 and February 2015.

#### 2. Improve the asylum system

Refugee Action produced a number of papers on improving the asylum system during 2014/15, including written evidence to the cross-party inquiry into immigration detention, a briefing on the Detained Fast Track system following a High Court ruling that it was unfair and unlawful, and a letter to the Immigration Minister on new restrictions on asylum seekers' rights to submit new evidence to the Home Office as part of a fresh asylum claim. These restrictions also formed the basis of a short petition-based campaign, Fairness Not Fares, which strove to raise awareness of the changes and collected nearly 3,000 signatures opposing them from members of the public.

#### 3. Tackle asylum poverty

April 2014 saw the culmination of Refugee Action's legal challenge against the Home Office's decision to freeze the rate of asylum support. Handed down on April 9th 2014, this landmark judgment ruled that the Home Secretary's decision not to increase asylum support was unlawful and must be reviewed. Refugee Action subsequently launched a campaign - Bring Back Dignity – to demand a fairer and more humane asylum support rate. Although this did not result in the Home Office raising the support rate, it did inspire over 5,000 campaigners and is a campaign we hope to resume again in future.

### Speaking out in the media

Refugee Action has a dedicated communications function that serves to give refugees and asylum seekers a stronger voice in the UK media. We proactively work with journalists across a broad range of print, online and broadcast media to inform the debate around the asylum system and refugee rights nationally, and to raise awareness of our own work in local communities. During 2014/15, proactive statements were made available to the national media on a wide range of issues. This resulted in 242 mentions of Refugee Action in the UK media, with a total circulation of nearly 200 million. We continue to provide a platform for refugees and asylum seekers to become effective spokespeople so that they can share their experiences with a wider audience. Their stories are shared through our own digital channels, including the Refugee Action website and social media outlets such as Twitter and Facebook.

# Trustees' Annual Report (Continued)

For the year ended 31 March 2015

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## c) Our invaluable supporters

We are incredibly grateful for the ongoing generosity and commitment of our supporters who share our passion to protect asylum seekers and refugees. Without you, our work would not be possible.

It is crucial that Refugee Action be able to reach even more potential supporters - to develop our sustainability by diversifying our income base; and strengthen our impact by inspiring people to get involved in campaigning actions.

Following intensive research and assessment of our 'brand' and supporters' perception of Refugee Action, we launched a large scale acquisition drive from June 2014 which targeted people who were sympathetic to our cause and may wish to support our work. This marked an exciting new chapter in Refugee Action's fundraising strategy. We were lucky enough to receive the support of over 1,000 new donors already this financial year.

Our destitution campaign at Christmas raised more than £17,000 to help asylum seekers without any financial support to find a bed for the night, some food and a shower.

We were one of the chosen charities at the Bristol Half Marathon on 21st September 2014, with an amazing 160 runners, supported on the day by a team of 100 volunteers. We managed to raise over £10,000 and were invited to be the chosen charity at their next half marathon event in September 2015.

Thank you to all the individuals, businesses and charitable grant funders nationally who support our work.

## d) Financial Review

For the year ended 31 March 2015 the charity made a deficit of approximately £288K (2014: £81K deficit) reducing total funds to £4.88m (2014: £5.17m). This resulted from a surplus of £10k on restricted funds and a deficit of £298k on unrestricted funds. Details of the state of the charity's reserves are given in the Reserves Policy section below.

### Incoming resources

Refugee Action's incoming resources for the year ended 31 March 2015 has decreased to £12.4m (2014: £20.2m). During the financial year Refugee Action stopped providing the Assisted Voluntary Return service in Detention Centres. Having delivered One Stop Services since 2000, Refugee Action also stopped providing this service during the financial year. The loss of the income associated with these services was the main reason for the substantial reduction in the overall income.

During the financial year we received total grant funding of £11.6m (2014: £19.6m) from the Home Office.

The balance of the income for the year ended 31 March 2015 included grants and donations £0.7m (2014: £0.6m), and investment income of £14k (2014: £28k).

### Resources expended

Refugee Action's total resources expended for the year ended 31 March 2015 decreased to £12.7m (2014: £20.3m). Out of this, the cost of providing services to our clients was £12.1m (2014: £19.8m). Staff costs for the year ended 31 March 2015 decreased to £6.2m (2014: £8.7m) but the percentage of staff costs to total costs has increased to 49 per cent (2014: 43 per cent).

The cost of generating voluntary income for the year ended 31 March 2015 increased to £532k (2014: £435k). The cost of providing governance for the charity was £46k for 2015 (2014: £45k), accounting for 0.4 per cent of total costs (2014: 0.2 per cent).

### Investment policy

The Trustees consider the most appropriate investment policy is for surplus funds to be held on bank deposit.

# Trustees' Annual Report (Continued)

For the year ended 31 March 2015

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## Reserves policy

Having considered the likely expenditure and future levels of income of Refugee Action, the Trustees have agreed the following policy at 2015:

Restricted funds are those subject to specific restrictions imposed by funders.

The Trustees, as explained in Note 12 to the financial statements, have established designated funds for the following purposes:

- To ensure that the Charity has the resources to meet committed expenditure which is either definite (such as commitments under premises leases), or reasonably foreseeable (such as commitments to meet staff sickness and maternity leave obligations).
- To pay for important work which is otherwise unfunded - including money set aside to combat destitution amongst the Charity's clients.
- To provide matching funds where funders are not prepared to meet the full cost of important projects.

The General Fund is comprised of funds that represent accumulated surpluses and deficits in the Statement of Financial Activities after transfers to and from the Designated Funds. The funds are available for use at the discretion of Trustees to further expand the current activities of Refugee Action, or may be used on one-off projects.

Currently a high level of Refugee Action's funding comes from UKBA, and it is clear that the total loss or a significant reduction of such funding is the biggest threat for the Charity. Given this fact, the Trustees consider that funds should be retained in the General Fund to ensure, in the event of the loss of UKBA funding, up to two years of budgeted revenue expenditure on the staff necessary to carry out the following strategic activities of the Charity:

- Advice to the most vulnerable clients.
- Providing models of good practice.
- Research and policy formation.
- Managing, planning and fundraising.

The annual revenue budget of the Charity's staff needed to carry out those roles is estimated to be around £1.1m. The year-end balance in the General Fund, amounting to £1.3m, is currently somewhat below twice the annual budget of such staff.

The Charity produces quarterly management accounts, thereby allowing the Trustees to monitor the Reserves Policy on a regular basis. The policy will be reviewed annually.

## e) Principal risks and uncertainties

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks. Risks are identified under the four headings suggested by the Charity Commission: Governance and Management; Operational; Financial; and Operational/External Environment. There is greater clarity around the level of risk, in terms of likelihood and impact, together with measures that have been taken to mitigate risk, further action required, and the monitoring process.

## f) Plans for the future

For over thirty years, Refugee Action has delivered support across the UK to asylum seekers and refugees. We are immensely proud of all we have achieved. We have provided advice and support to over 70,000 people since 2001, and supported the resettlement of over 5,000 people since 2004.

Much of our experience equips us well to meet the current and future needs of asylum seekers and refugees. Our values remain unchanged and will be critical to achieving our goals and maximising our impact in the future. But the context in which we operate and which our beneficiaries experience has changed dramatically. Refugee Action is therefore developing a new strategy for 2016 – 19, to enable us to better achieve our mission.

# Trustees' Annual Report (Continued)

For the year ended 31 March 2015

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The needs of refugees are more acute than ever. Refugee Action recognises the need to develop a new funding model, in order to make the greatest possible contribution to meeting those needs. Refugee Action has historically benefitted from substantial funding from government advice and support contracts, enabling us to meet the needs of refugees and asylum-seekers across England. These included the RIES and Community Development Grants and the OSS contract. Contracts of this kind are no longer likely to provide a substantial source of funding for Refugee Action's plans and priorities, and our focus has therefore increasingly shifted to securing income from trusts and foundations and the general public, so that we can deliver at scale on the issues that are most important to asylum seekers and refugees.

Refugee Action's clients are hugely affected by government policies, at every stage. The lack of safe and legal routes forces many asylum seekers to make dangerous journeys. On arrival, they face an often hostile and certainly bewildering decision-making process. Their ability to rebuild their lives in the longer-term is also hugely shaped by (the lack of) government policies on employment and integration, as of course are their options in relation to return through voluntary programmes or enforced deportation. These policies are determined by Ministers and officials, but ultimately influenced of course by public attitudes and by media portrayal of asylum seekers and refugees. So it's absolutely essential that Refugee Action increases our capacity to influence those policies, through campaigns, advocacy and media, in addition to our continuing service delivery.

Refugee Action's 2016-19 strategy will include a new vision for the change we want to achieve by 2019, a clear statement of the revised mission of Refugee Action, and our objectives for this period in relation to both service delivery and campaigning. Refugee Action will develop a three year budget to support this new strategy, including substantial investment of our existing reserves.

## 5) Statement of Trustees' responsibilities

The trustees (who are the directors of Refugee Action for the purposes of company law) are responsible for preparing the Annual 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 trustees to prepare financial statements for each financial year that 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, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and 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 operation.

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

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Auditors

# Trustees' Annual Report (Continued)

For the year ended 31 March 2015

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MHA MacIntyre Hudson have indicated their willingness to continue in office and offer themselves for re-appointment as such, under Section 485 of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

This report was approved by the trustees on 10 December 2015 and signed on their behalf by:

**Julia Meiklejohn**  
**Chair of the Board of Trustees**

# Independent Auditor's Report to the Members of REFUGEE ACTION (Company reg. no. 01593454)

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We have audited the financial statements of Refugee Action for the year ended 31 March 2015 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 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 auditors' 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

## RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the statement of Trustees' responsibilities, the Trustees (who are also the directors of Refugee Action 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Strategic Report and the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## OPINION ON FINANCIAL STATEMENTS

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 2015 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; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

## OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees' Annual Report (including the Strategic Report) for the financial year for which the financial statements are prepared is consistent with the financial statements.

/Continued...

# Independent Auditors' Report to the Members of REFUGEE ACTION (Continued)

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## MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where 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 of the information and explanations we require for our audit.

Simon Erskine (Senior Statutory Auditor)  
For and on behalf of MHA MacIntyre Hudson  
Chartered Accountants and Statutory Auditor  
New Bridge Street House  
30-34 New Bridge Street  
London EC4V 6BJ

Date:

# REFUGEE ACTION

## STATEMENT OF FINANCIAL ACTIVITIES

### (Incorporating income and expenditure account)

For the year ended 31 March 2015

|   | Notes | Restricted funds<br>£'000 | Unrestricted funds<br>£'000 | Total<br>2015<br>£'000 | Total<br>2014<br>£'000 |
|---|-------|---------------------------|-----------------------------|------------------------|------------------------|
| <b>INCOMING RESOURCES</b>                                   |       |                           |                             |                        |                        |
| <i>Incoming resources from generated funds:</i>             |       |                           |                             |                        |                        |
| Voluntary income  | 2     | 378                       | 355                         | 733                    | 634                    |
| Investment income - interest receivable                     |       | 1                         | 13                          | 14                     | 28                     |
| <i>Incoming resources from charitable activities</i>        |       |                           |                             |                        |                        |
|   | 3     | 11,623                    | -                           | 11,623                 | 19,578                 |
| <b>TOTAL INCOMING RESOURCES</b>                             |       | <b>12,002</b>             | <b>368</b>                  | <b>12,370</b>          | <b>20,240</b>          |
| <b>RESOURCES EXPENDED</b>                                   |       |                           |                             |                        |                        |
| <i>Costs of generating funds:</i>                           |       |                           |                             |                        |                        |
| Costs of generating voluntary income                        |       | -                         | 532                         | 532                    | 435                    |
| <i>Charitable activities:</i>                               |       |                           |                             |                        |                        |
| AVR - Choices   |       | 10,242                    | -                           | 10,242                 | 16,056                 |
| Asylum advice assistance and community development services |       | 1,625                     | 83                          | 1,708                  | 3,573                  |
| Communications  |       | 81                        | 49                          | 130                    | 212                    |
| <i>Governance costs</i>                                     |       | 44                        | 2                           | 46                     | 45                     |
| <b>TOTAL RESOURCES EXPENDED</b>                             | 5     | <b>11,992</b>             | <b>666</b>                  | <b>12,658</b>          | <b>20,321</b>          |
| <b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS</b>   |       | <b>10</b>                 | <b>(298)</b>                | <b>(288)</b>           | <b>(81)</b>            |
| TOTAL FUNDS AT START OF YEAR                                |       | 975                       | 4,194                       | 5,169                  | 5,250                  |
| <b>TOTAL FUNDS AT END OF YEAR</b>                           |       | <b>985</b>                | <b>3,896</b>                | <b>4,881</b>           | <b>5,169</b>           |

#### NOTES

Details of movements in restricted funds are given in Note 12.

The notes on pages 19 to 30 form part of these financial statements

# REFUGEE ACTION

(A company limited by guarantee) Registered company number 01593454

## BALANCE SHEET

As at 31 March 2015

|  | Note | 2015<br>£'000 | 2015<br>£'000       | 2014<br>£'000  | 2014<br>£'000       |
|--|------|---------------|---------------------|----------------|---------------------|
| <b>FIXED ASSETS</b>  |      |               |                     |                |                     |
| Tangible fixed assets  | 8    |               | 89                  |                | 152                 |
| <b>CURRENT ASSETS</b>  |      |               |                     |                |                     |
| Debtors  | 9    | 2,307         |                     | 5,281          |                     |
| Cash at bank and in hand                                       |      | 3,299         |                     | 1,681          |                     |
|  |      | <u>5,606</u>  |                     | <u>6,962</u>   |                     |
| <b>CREDITORS: amounts falling due within one year</b>          | 10   | <u>(783)</u>  |                     | <u>(1,945)</u> |                     |
| <b>NET CURRENT ASSETS</b>                                      |      |               | <u>4,823</u>        |                | <u>5,017</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |      |               | <u>4,912</u>        |                | <u>5,169</u>        |
| <b>CREDITORS: amounts falling due after more than one year</b> | 14   |               | <u>(31)</u>         |                | <u>-</u>            |
| <b>NET ASSETS</b>  | 12   |               | <u><u>4,881</u></u> |                | <u><u>5,169</u></u> |
| <b>CHARITY FUNDS</b>   |      |               |                     |                |                     |
| Restricted funds   | 12   |               | 985                 |                | 975                 |
| Unrestricted funds:  |      |               |                     |                |                     |
| General Fund   | 12   |               | 1,305               |                | 1,563               |
| Designated funds   | 12   |               | 2,591               |                | 2,631               |
|  |      |               | <u><u>4,881</u></u> |                | <u><u>5,169</u></u> |

The financial statements were approved, and authorised for issue, by the Trustees on 10 December 2015 and signed on their behalf by:

**Julia Meiklejohn**  
Chair

The notes on pages 19 to 30 form part of these financial statements

# REFUGEE ACTION CASH FLOW STATEMENT

For the year ended 31 March 2015

|   | 2015<br>£'000 | 2014<br>£'000 |
|---|---------------|---------------|
| Net cash flow from operating activities (see below)     | 1,639         | 1,183         |
| Returns on investments (interest receivable)            | 14            | 28            |
| Capital expenditure (purchase of tangible fixed assets) | (35)          | (19)          |
| <b>INCREASE IN CASH IN THE YEAR</b>                     | <b>1,618</b>  | <b>1,192</b>  |

## RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN CASH BALANCES

|  | 2015<br>£'000 | 2014<br>£'000 |
|--|---------------|---------------|
| Increase in cash for the year              | 1,618         | 1,192         |
| Net cash balances at the start of the year | 1,681         | 489           |
| Net cash balances at the end of the year   | <b>3,299</b>  | <b>1,681</b>  |

## NET CASH FLOW FROM OPERATING ACTIVITIES

|  | 2015<br>£'000 | 2014<br>£'000 |
|--|---------------|---------------|
| Net outgoing resources                           | (288)         | (81)          |
| Return on investment - interest income           | (14)          | (28)          |
| Depreciation of tangible fixed assets            | 98            | 210           |
| Decrease in debtors                              | 2,974         | 964           |
| (Decrease)/increase in creditors                 | (1,131)       | 118           |
| <b>NET CASH INFLOW FROM OPERATING ACTIVITIES</b> | <b>1,639</b>  | <b>1,183</b>  |

The notes on pages 19 to 30 form part of these financial statements

# REFUGEE ACTION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

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### 1. ACCOUNTING POLICIES

#### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005), the Companies Act 2006 and applicable accounting standards.

#### 1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

#### 1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### 1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.
- Incoming resources from contracts and grants, where related to performance and specific deliverables, are recognised as the Charity earns the right to consideration by its performance.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. In particular office costs and support costs have been allocated on the basis of the number of staff working in offices on different functions.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities which are shown under Communications costs. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Governance costs are those associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

# REFUGEE ACTION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

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### 1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives as follows:

|                                   |   |                              |
|-----------------------------------|---|------------------------------|
| Furniture, fittings and equipment | - | 5 years                      |
| Computer equipment                | - | 4 years                      |
| Leasehold improvements            | - | Over the period of the lease |

All fixed assets costing more than £500 are capitalised.

### 1.7 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

### 1.8 Pensions

The Charity operates a defined contribution pension scheme (see Note 14). In addition to meeting the current cost of providing pensions for staff the Charity is making additional payments into the fund over a 10 year period in order to eliminate the deficit on the scheme. The Charity has accrued the full present value of deficit reduction payments for the current year and up to the end of the 10-year period. Although this is a change in accounting policy (previously no accrual was made for future payments), a prior year adjustment has not been made because such an adjustment would be immaterial. The pension charge for the year comprises the amount payable by the Charity to the scheme for the current cost of providing pensions – and to employees' individual pension schemes where they are not part of the scheme - in the year, along with the deficit reduction cost as above. Due to certain guarantees included in the scheme there is an employer's debt which would become payable if the Charity left the scheme and this is explained in Note 14.

As a multiemployer scheme within the definition of FRS 17, no other assets or liabilities of the scheme are included on the Charity's Balance Sheet.

### 1.9 Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

# REFUGEE ACTION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

### 2. VOLUNTARY INCOME - GRANTS AND DONATIONS

|   | Restricted<br>Funds<br>£'000 | Unrestricted<br>Funds<br>£'000 | Total<br>2015<br>£'000 | Total<br>2014<br>£'000 |
|---|------------------------------|--------------------------------|------------------------|------------------------|
| <b>Grants from government and other public authorities:</b> |                              |                                |                        |                        |
| Liverpool City Council                                      | 23                           | -                              | 23                     | 22                     |
| The Big Lottery Fund:                                       |                              |                                |                        |                        |
| TRIO  | -                            | -                              | -                      | 19                     |
| Liverpool Asylum Seeker Destitution                         | 32                           | -                              | 32                     | 36                     |
| Bristol City Council  | 42                           | -                              | 42                     | 22                     |
| Home Office Returns Reintegration Fund                      | -                            | -                              | -                      | 94                     |
| <b>Other grants and donations:</b>                          |                              |                                |                        |                        |
| Sigrid Rausing Trust  | 60                           | -                              | 60                     | -                      |
| Trust For London  | -                            | -                              | -                      | 7                      |
| Red Cross   | 10                           | -                              | 10                     | 10                     |
| Caritas Austria   | 18                           | -                              | 18                     | 24                     |
| Comic Relief  | 107                          | -                              | 107                    | 47                     |
| St Mungo's Housing Association                              | 9                            | -                              | 9                      | 35                     |
| Groundwork UK   | 40                           | -                              | 40                     | 30                     |
| Migration Work CIC  | 25                           | -                              | 25                     | -                      |
| French Huguenot Church Trust                                | 8                            | -                              | 8                      | -                      |
| South West Legal Trust                                      | 3                            | -                              | 3                      | -                      |
| Donations from the public                                   | 1                            | 355                            | 356                    | 288                    |
|   | <b>378</b>                   | <b>355</b>                     | <b>733</b>             | <b>634</b>             |

The Charity received additional grants from the Home Office as shown in Note 3.

### 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

|   | Restricted<br>Funds<br>£'000 | Unrestricted<br>Funds<br>£'000 | Total<br>2015<br>£'000 | Total<br>2014<br>£'000 |
|---|------------------------------|--------------------------------|------------------------|------------------------|
| <b>Home Office grants and contracts:</b>            |                              |                                |                        |                        |
| Asylum advice and community<br>development services | (56)                         | -                              | (56)                   | 1,830                  |
| Gateway Settlement services                         | 1,286                        | -                              | 1,286                  | 1,353                  |
| Choices (Assisted Voluntary Return)                 | 10,393                       | -                              | 10,393                 | 16,395                 |
|   | <b>11,623</b>                | <b>-</b>                       | <b>11,623</b>          | <b>19,578</b>          |

The Choices project is funded by the Home Office up to 31 December 2015. It is likely that the Charity will continue to provide some services after this date for Assisted Voluntary Return but the amounts involved are likely to be relatively small

# REFUGEE ACTION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

### 4. NET INCOMING RESOURCES

This is stated after charging:

|  | 2015<br>£'000 | 2014<br>£'000 |
|--|---------------|---------------|
| Depreciation of tangible fixed assets          | 98            | 210           |
| Auditor's remuneration - audit (excluding VAT) | 19            | 21            |
| Other fees payable to auditors (excluding VAT) | 1             | 1             |

7 Trustees (2014 – 5) received reimbursements for travel and subsistence expenses amounting to £3,766 (2014 - £3,349). No Trustees received any remuneration (2014 – Nil).

### 5. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

|   | Staff<br>costs<br>£'000 | Office<br>costs<br>£'000 | Other direct<br>costs<br>£'000 | Support<br>costs<br>£'000 | Total<br>2015<br>£'000 |
|---|-------------------------|--------------------------|--------------------------------|---------------------------|------------------------|
| Costs of generating funds                                     |                         |                          |                                |                           |                        |
| Fundraising & publicity                                       | 193                     | 23                       | 272                            | 44                        | 532                    |
| Charitable expenditure  |                         |                          |                                |                           |                        |
| AVR Choices   | 4,189                   | 574                      | 4,479                          | 1,000                     | 10,242                 |
| Asylum advice & community<br>development services             | 970                     | 147                      | 344                            | 247                       | 1,708                  |
| Communications  | 42                      | 5                        | 74                             | 9                         | 130                    |
| Costs of activities in<br>furtherance of<br>Charity's objects | 5,201                   | 726                      | 4,897                          | 1,256                     | 12,080                 |
| Governance  | 17                      | 1                        | 26                             | 2                         | 46                     |
| Support costs   | 806                     | 117                      | 379                            | (1,302)                   | -                      |
| Total expenditure   | 6,217                   | 867                      | 5,574                          | -                         | 12,658                 |

Details of Staff costs and Support costs are given respectively in Notes 6 and 7. Other direct costs for Governance costs include audit fees (see Note 4) and trustees' expenses.

Office costs and Support costs have been allocated between activities on the basis of head count of staff employed on those activities.

# REFUGEE ACTION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

### 6. STAFF COSTS AND NUMBERS

Staff costs were as follows:

|                       | 2015<br>£'000 | 2014<br>£'000 |
|-----------------------|---------------|---------------|
| Salaries              | 4,922         | 6,689         |
| Social security costs | 486           | 647           |
| Pension costs         | 471           | 575           |
| Redundancy payments   | 66            | 128           |
| Agency staff          | 272           | 666           |
|                       | 6,217         | 8,705         |

The average monthly numbers of full-time equivalent employees during the year was as follows:

|   | 2015<br>No. | 2014<br>No. |
|---|-------------|-------------|
| Fundraising and publicity                                     | 5           | 5           |
| AVR - Choices   | 109         | 141         |
| Asylum advice and community development services              | 27          | 53          |
| Communications  | 1           | 3           |
| Support costs   | 15          | 15          |
| Governance costs  | 1           | 1           |
| Interpreters (cost included in Asylum advice and AVR Choices) | -           | 63          |
|   | 158         | 281         |

All posts in Refugee Action are paid according to the level of responsibility in their roles. Refugee Action aims to pay at the median in comparison with other similar charities. Each post is classified in one of 13 salary bands. Staff are generally appointed on the bottom of the band and progress through via annual increments. Refugee Action has a policy of sustaining a 4:1 ratio between the highest and lowest paid post. Our CEO was the highest paid employee in 2014-15, with a salary of £72,005 plus £3,333 Inner London Weighting (2014 – salary of £70,744 plus £3,333 Inner London Weighting). Two other members of staff (2014 - one member of staff) received a gross salary in the range of £60,000 to £70,000). Employer pension contributions for these three staff totalled £11,622. All other employees earned less than £60,000.

The Charity contributes 8 per cent of basic salaries plus £600 per annum to an independently operated, voluntary, non-contributory, money purchase scheme open to those of its permanent employees who wish to participate (see also Note 14). The Charity pays contributions for those employees who opt to participate in the scheme but has no liability to provide pensions to former employees. Staff can opt for the contribution to be made to their own personal pension schemes instead of the Charity's scheme. At the year-end there were outstanding contributions amounting to £1,540 (2014 - £62,973), which are included in Creditors.

# REFUGEE ACTION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

### 7. SUPPORT COSTS

|                          | 2015         | 2014         |
|--------------------------|--------------|--------------|
|                          | £'000        | £'000        |
| Finance                  | 322          | 359          |
| Human Resources          | 257          | 216          |
| Information Technology   | 270          | 302          |
| Chief Executive's office | 273          | 301          |
| Other support costs      | 180          | 300          |
|                          | <u>1,302</u> | <u>1,478</u> |

Support costs are allocated between activities based on head count as explained in Note 5.

### 8. TANGIBLE FIXED ASSETS

|                                     | Furniture,<br>fittings and<br>equipment<br>£'000 | Leasehold<br>improve-<br>ments<br>£'000 | Total<br>2015<br>£'000 | Total<br>2014<br>£'000 |
|-------------------------------------|--|---|------------------------|------------------------|
| <b>Cost</b>                         |  |   |                        |                        |
| At start of the year                | 678  | 307                                     | 985                    | 1,043                  |
| Additions                           | 35   | -                                       | 35                     | 19                     |
| Disposals                           | (78)   | (257)                                   | (335)                  | (77)                   |
| At end of the year                  | <u>635</u>                                       | <u>50</u>                               | <u>685</u>             | <u>985</u>             |
| <b>Depreciation</b>                 |  |   |                        |                        |
| At start of the year                | 526  | 307                                     | 833                    | 700                    |
| Charged for the year                | 98   | -                                       | 98                     | 210                    |
| Eliminated on disposal              | (78)   | (257)                                   | (335)                  | (77)                   |
| At end of the year                  | <u>546</u>                                       | <u>50</u>                               | <u>596</u>             | <u>833</u>             |
| Net book value at start of the year | <u>152</u>                                       | <u>-</u>                                | <u>152</u>             | <u>343</u>             |
| Net book value at end of the year   | <u>89</u>  | <u>-</u>                                | <u>89</u>              | <u>152</u>             |

# REFUGEE ACTION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

### 9. DEBTORS - Amounts falling due within one year

|                   | 2015<br>£'000 | 2014<br>£'000 |
|-------------------|---------------|---------------|
| Grants receivable | 1,809         | 4,713         |
| Prepayments       | 179           | 249           |
| Other debtors     | 265           | 319           |
|                   | <u>2,253</u>  | <u>5,281</u>  |

### 10. CREDITORS - Amounts falling due within one year

|                           | 2015<br>£'000 | 2014<br>£'000 |
|---------------------------|---------------|---------------|
| Trade creditors           | 341           | 1,030         |
| Taxes and social security | 128           | 184           |
| Accruals                  | 260           | 731           |
|                           | <u>729</u>    | <u>1,945</u>  |

### 11. COMMITMENTS

At 31 March 2015 the Charity had annual commitments under non-cancellable operating leases on its premises as follows:

|                     | 2015<br>£'000 | 2014<br>£'000 |
|---------------------|---------------|---------------|
| Expiry date:        |               |               |
| Within 1 year       | 46            | 97            |
| Within 2 to 5 years | 244           | 184           |
|                     | <u>290</u>    | <u>281</u>    |

# REFUGEE ACTION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

### 12. STATEMENT OF FUNDS

|                                 | Brought Forward<br>£'000 | Incoming Resources<br>£'000 | Resources Expended<br>£'000 | Transfers In/(out)<br>£'000 | Carried Forward<br>£'000 |
|---------------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------|
| <b>DESIGNATED FUNDS</b>         |                          |                             |                             |                             |                          |
| Fixed assets                    | 33                       | -                           | (17)                        | -                           | 16                       |
| Pension fund                    | 830                      | -                           | -                           | 152                         | 982                      |
| Premises leases                 | 900                      | -                           | -                           | (175)                       | 725                      |
| Sickness & maternity leave      | 178                      | -                           | -                           | -                           | 178                      |
| Destitution fund                | 40                       | -                           | -                           | -                           | 40                       |
| Top Up fund                     | 200                      | -                           | -                           | -                           | 200                      |
| Donor acquisition fund          | 300                      | -                           | (200)                       | 200                         | 300                      |
| Tendering fund                  | 150                      | -                           | -                           | -                           | 150                      |
| <b>TOTAL</b>                    | <b>2,631</b>             | <b>-</b>                    | <b>(217)</b>                | <b>177</b>                  | <b>2,591</b>             |
| <b>GENERAL FUND</b>             | <b>1,563</b>             | <b>368</b>                  | <b>(449)</b>                | <b>(177)</b>                | <b>1,305</b>             |
| <b>UNRESTRICTED</b>             | <b>4,194</b>             | <b>368</b>                  | <b>(666)</b>                | <b>-</b>                    | <b>3,896</b>             |
| <b>RESTRICTED FUNDS</b>         |                          |                             |                             |                             |                          |
| Asylum advice services          | 253                      | (56)                        | 43                          | (34)                        | 206                      |
| Community development programme | 66                       | -                           | -                           | -                           | 66                       |
| Voluntary return project        | 303                      | 10,393                      | (10,378)                    | -                           | 318                      |
| Community development projects  | 162                      | 350                         | (336)                       | -                           | 176                      |
| Gateway Settlement              | 22                       | 1,286                       | (1,288)                     | -                           | 20                       |
| Fresh Start                     | 4                        | 10                          | (14)                        | -                           | -                        |
| Erso                            | -                        | 18                          | (18)                        | -                           | -                        |
| Other projects                  | 3                        | -                           | (1)                         | -                           | 2                        |
| Redundancy fund                 | 162                      | 1                           | -                           | 34                          | 197                      |
| <b>RESTRICTED</b>               | <b>975</b>               | <b>12,002</b>               | <b>(11,992)</b>             | <b>-</b>                    | <b>985</b>               |
| <b>TOTAL FUNDS</b>              | <b>5,169</b>             | <b>12,370</b>               | <b>(12,658)</b>             | <b>-</b>                    | <b>4,881</b>             |

#### DESIGNATED FUNDS

The Fixed assets fund reflects the unrestricted resources tied up in fixed assets.

As explained in Note 14, the Charity has been notified by The Pensions Trust that an estimated liability of £982,000 would be payable should it have withdrawn from the pension scheme as at 30 September 2014. Although the Charity has no intention of withdrawing, a fund has been set aside to provide against this liability should it crystallise in the future.

A designated fund has been established to cover potential liabilities associated with the Charity's rented properties. These include the potential cost of dilapidations as well as the potential rent commitments which it may not be possible to assign should the Charity have to vacate some of its premises.

The Sickness and maternity leave fund was established to provide for exceptional sickness and maternity costs. The year-end balance is calculated as the cost of six staff being on sick leave for six weeks and six staff being on maternity leave for twenty weeks.

# REFUGEE ACTION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

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The Destitution fund was established to pay for work arising from the Government's implementation of Section 55 of the Immigration and Asylum Act 2002. Costs incurred for supporting clients in the year have been charged against the fund in previous years. Trustees expect the need for this fund to continue, since there remains a high level of destitution amongst our service users.

The Trustees have established the Top Up fund to help fund projects of national importance. A number of grant applications are being made to funders who will only provide matched funding – the Top Up fund enables the Charity to meet the matched funding requirement. The Top Up fund may also be used to provide bridge funding where a given project is ending, but we anticipate the beginning of a new project which will require similar skills to those possessed by the outgoing project staff and volunteers. The Top Up fund may also provide a guarantee enabling us to commence a new project meeting urgent need even if there is a small financial shortfall.

The Donor acquisition fund was established to finance the recruitment of new individual donors.

Changes in central funding have meant that some income formerly received as grants are now moving to contracts. The Tendering fund has been set up to meet the costs of tendering for these contracts.

### RESTRICTED FUNDS

Asylum advice services grants were received from the Home Office's UK Border Agency (UKBA) to provide a one-stop advice service (including operating a reception service and providing accommodation advice) to new refugees and to assist in-country asylum seekers.

Community development programme grants were received from the Home Office to enable the Charity to plan and promote better services for asylum seekers, refugees and their communities.

Voluntary return project (Choices) grants are also provided by the Home Office. The programme provides advice, information and counselling to individuals considering returning to their country of origin. The fund includes £49,000 from the general fund to provide for costs potentially deemed ineligible by the Home Office. Expenditure shown against the fund includes some Communication and Governance costs as allowed by the Home Office.

Various funders have contributed towards the Charity's community development projects, which aim to support and promote positive integration and long-term settlement of refugees and displaced people in different parts of the UK.

The Gateway Project, funded by the Home Office, is run in partnership with Manchester Councils. The project provides integration support to refugees who arrived in the UK direct from refugee camps as part of the government's Gateway Protection Programme.

Fresh Start seeks long term and sustainable solutions for female asylum seekers who are destitute. By meeting the immediate needs (for accommodation and support) of those in the project for a maximum of 6 months, the project creates the time for the women to think seriously about their long term futures.

The Charity maintains a Redundancy fund from restricted project grants to ensure that it will always have the resources to meet its contractual and statutory commitments in the event of having to make staff redundant. Interest arising on the fund is credited to it.

The balance on all the funds except for the Redundancy fund are due to be spent in the period to March 2017, except to the extent that they are represented by fixed assets (see Note 13).

# REFUGEE ACTION NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                                 | Tangible<br>fixed<br>assets<br>£'000 | Net<br>current<br>assets<br>£'000 | Long<br>term<br>creditor<br>£'000 | Total<br>£'000 |
|---------------------------------|--------------------------------------|-----------------------------------|-----------------------------------|----------------|
| Restricted funds:               |                                      |                                   |                                   |                |
| Asylum advice services          | 12                                   | 194                               | -                                 | 206            |
| Community development programme | -                                    | 66                                | -                                 | 66             |
| Voluntary return project        | 54                                   | 264                               | -                                 | 318            |
| Community development projects  | -                                    | 176                               | -                                 | 176            |
| Gateway Settlement              | 7                                    | 13                                | -                                 | 20             |
| Other projects                  | -                                    | 2                                 | -                                 | 2              |
| Redundancy fund                 | -                                    | 197                               | -                                 | 197            |
| Total restricted funds          | 73                                   | 912                               | -                                 | 985            |
| Total unrestricted funds        | 16                                   | 3,911                             | (31)                              | 3,896          |
| Total                           | 89                                   | 4,823                             | (31)                              | 4,881          |

Unrestricted funds include the designated funds shown in Note 12, all of which are represented entirely by net current assets, except for the fixed assets fund, which is represented by fixed assets.

## 14. PENSION SCHEME

The Charity participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan. Contributions paid into the Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity.

The rules of the Plan allow for the declaration of bonuses and/or investment credits if this is within the financial capacity of the Plan assessed on a prudent basis. Bonuses/investment credits are not guaranteed and are declared at the discretion of the Plan's Trustee.

The Trustee commissions an actuarial valuation of the Plan every three years. The purpose of the actuarial valuation is to determine the funding position of the Plan by comparing the assets with the past service liabilities as at the valuation date. Asset values are calculated by reference to market levels. Accrued past service liabilities are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

The rules of the Plan give the Trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met. The statutory funding objective is that a pension scheme should have sufficient assets to meet its past service liabilities, known as Technical Provisions. If the actuarial valuation reveals a deficit, the Trustee will agree a recovery plan to eliminate the deficit over a specified period of time either by way of additional contributions from employers, investment returns or a combination of these. The rules of the Plan state that the proportion of obligatory contributions to be borne by the member and the member's employer shall be determined by agreement between them. Such agreement shall require the employer to pay part of such contributions and may provide that the employer shall pay the whole of them.

Refugee Action paid contributions at the rate of 8% of basic salary plus £600 p.a. during the year; members did not make any obligatory contributions.

# REFUGEE ACTION NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

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As at the balance sheet date there were 174 (2014 – 173) active members of the Plan employed by the Charity, which continues to offer membership of the Plan to its employees.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS17 represents the employer contribution payable.

The valuation results at 30 September 2011 were completed in 2012 and have been formalised. The valuation of the Plan was performed by a professionally qualified Actuary using the Projected Unit Method. The market value of the Plan's assets at the valuation date was £780 million and the Plan's Technical Provisions (i.e. past service liabilities) were £928 million. The valuation therefore revealed a shortfall of assets compared with the value of liabilities of £148 million, equivalent to a funding level of 84%.

The financial assumptions underlying the valuation as at 30 September 2011 were as follows:

|  | % p.a. |
|--|--------|
| Rate of return pre retirement          | 4.9    |
| Rate of return post retirement:        |        |
| Active/Deferred                        | 4.2    |
| Pensioners                             | 4.2    |
| Bonuses on accrued benefits            | 0.0    |
| Inflation: Retail Prices Index (RPI)   | 2.9    |
| Inflation: Consumer Prices Index (CPI) | 2.4    |

In determining the investment return assumptions the Trustee considered advice from the Scheme Actuary relating to the probability of achieving particular levels of investment return. The Trustee has incorporated an element of prudence into the pre and post retirement investment return assumptions such that there is a 60% expectation that the return will be in excess of that assumed and a 40% chance that the return will be lower than that assumed over the next 10 years.

The Scheme Actuary is currently finalising the 2014 valuation and results will be communicated in due course. At 30 September 2013, the market value of the Plan's assets was £772 million and the Plan's Technical Provisions (i.e. past service liabilities) was £927 million. The update, therefore, revealed a shortfall of assets compared with the value of liabilities of £155 million, equivalent to a funding level of 83%. If an actuarial valuation reveals a shortfall of assets compared to liabilities, the Trustee must prepare a recovery plan setting out the steps to be taken to make up the shortfall.

The Pensions Regulator has the power under Part 3 of the Pensions Act 2004 to issue scheme funding directions where it believes that the actuarial valuation assumptions and/or recovery plan are inappropriate. For example, the Regulator could require that the Trustee strengthens the actuarial assumptions (which would increase the Plan liabilities and hence impact on the recovery plan) or impose a schedule of contributions on the Plan (which would effectively amend the terms of the recovery plan). A copy of the recovery plan in respect of the September 2011 valuation was forwarded to The Pensions Regulator on 2 October 2011, as is required by legislation.

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Plan and The Pensions Act 2011 has more recently altered the definition of Series 3 of the Growth Plan so that a liability arises to employers from membership of any Series except Series 4. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up. The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities

# REFUGEE ACTION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2015

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in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. Therefore, the amounts of debt can be volatile over time.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). Due to a change in the definition of money purchase contained in the Pensions Act 2011 the calculation basis that applies to the Growth Plan will be amended to include Series 3 liabilities in the calculation of an employer's debt on withdrawal.

The Growth Plan is a "last man standing" multi-employer scheme. This means that if a withdrawing employer is unable to pay its debt on withdrawal the liability is shared amongst the remaining employers. The participating employers are therefore jointly and severally liable for the deficit in the Growth Plan.

The Charity has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2014. As of this date the estimated employer debt for the Charity was £982,000 including Series 3. However, the Scheme Actuary has advised that the figure quoted as at 30 September 2014 is likely to have increased by approximately 3% to £1,011,000 as at 31 March 2015.

The Charity has also been notified that additional contributions of £3,726 +3% interest p.a. is payable in the 10 years from 1 April 2013 in order to eliminate its share of the deficit in the Plan. In 2014/15 the Charity has made an accrual for the present value of the outstanding deficit contribution of £35,000 (£4,000 due within one year has been included in accruals in Note 10, with the balance of £31,000 payable in over one year). Although this is a change in accounting policy, a prior year adjustment has not been made as explained in Note 1.

# REFUGEE ACTION

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Refugee Action is an independent, national charity working to enable refugees to build new lives in the UK. We provide practical emergency support for newly arrived asylum seekers and long-term commitment to their settlement. As one of the country's leading agencies in the field, Refugee Action has more than 30 years' experience in pioneering innovative work in partnership with refugees.

Company no. 01593454 Registered charity no. 283660

To make a donation towards our work please go to  
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