



## **REFUGEE RESOURCE**

(A Charitable Company Limited by Guarantee)

### **Annual Report and Financial Statements**

**For the year ended 31 March 2022**

**Registered Charity No. 1098876**

**Company No. 4558542**

# Refugee Resource

## Annual Report and Financial Statements

For the year ending 31 March 2022

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## Refugee Resource

The Trustees are pleased to present their report together with the audited financial statements for the year ended 31 March 2022.

### Reference and Administrative Information

Charity name: Refugee Resource

Charity registration number: 1098876

Company registration number: 4558542

Registered office and  
operational address: The Old Music Hall  
106-108 Cowley Road  
Oxford OX4 1JE

Chief Executive Officer: Kate Hood (resigned August 2021)  
Interim CEO: Jacqueline Adusei (appointed September 2021)

Nuha Abdo  
Dr Adiba Malo  
Naznin Ali  
Belinda Coote (Chair)  
Louisa Daubney (resigned Sept 2021)  
Eiizabeth Jones (resigned October 2021)  
Ken King (Treasurer)  
Michael Taylor (Vice-chair)  
Andrew Tyson  
David Waller (appointed March 2022)

### Independent examiners

Critchleys Audit LLP  
Beaver House, Hythe Bridge Street, Oxford, OX1 2EP

### Bankers

Triodos Bank N.V.  
Brunel House, 11 The Promenade, Bristol BS8 3NN

## **Objectives and activities**

### **The objects of the charity are:**

- 1) To provide relief for refugees, asylum seekers, vulnerable migrants and their dependants living temporarily or permanently in particular but not exclusively in Oxfordshire who are in conditions of hardship or distress;
- 2) To preserve and protect the physical and mental health of refugees, asylum seekers, vulnerable migrants and their dependants;
- 3) To advance the education and training of refugees, asylum seekers, vulnerable migrants and their dependants in need thereof to enhance their employment opportunities and assist in their settlement within a new community; AND
- 4) To advance the education of the public in general about the issues relating to refugees, asylum seekers and vulnerable migrants;
- 5) The provision of facilities for recreation or other leisure time occupation for refugees, asylum seekers and vulnerable migrants with the object of improving the conditions of life of those persons who need such facilities because of their youth, age, infirmity or disablement, poverty or social and economic circumstances.

### **The activities employed to achieve the charity's objectives are:**

- A counselling service, offering transcultural counselling and psychotherapy, aimed at relieving distress arising from the after-effects of conflict, persecution or violence, building confidence and empowering refugees, asylum seekers and vulnerable migrants.
- A service for women to provide support and network with others through a programme of educational, creative or recreational activities.
- Activities for men to provide support and network with others through a programme of educational, creative or recreational activities.
- A mentoring and coaching service to provide social support and to help with both mental health and employment needs as appropriate.
- An employment service, supported by bursary funding, to identify and extend the skills of refugees and facilitate access to employment, training and business opportunities to reduce dependency, promote mental health and facilitate integration with local communities.
- A training and consultation service to develop the capacity of other agencies, service providers and social services to respond appropriately and effectively to the mental health needs of refugees and asylum seekers who are at risk of isolation and social exclusion.
- Work with the media/ other agencies to present positive images of refugees and asylum seekers and to enable clients to share their experiences and opinions where desired.
- The sharing and promotion of good practice concerning the psychosocial and integration needs of refugees and asylum seekers, through qualitative and quantitative evaluation of our activities.

## **Overview of the year ended 31 March 2022**

### **The corporate objectives which the Trustees agreed for 2021/22 were to:**

- Develop and deliver our range of high-quality therapeutic services to empower clients, and improve their resilience and well-being;
- Continue to consolidate and build on recent growth by improving business management and communications systems to aid efficiency and effective working;
- Build our internal capacity by focussing on professional development, and safeguarding the well-being, of our staff, trustees, volunteers and associates.
- Continue to diversify our funding streams and help ensure the organisation's sustainability and relevance in an increasingly challenging external environment;

- Meet the outcomes set for different services and embed our new system of monitoring and evaluating our work, including eliciting regular feedback from our clients, to more effectively evaluate, report on and develop these;
- Consolidate strategic partnerships with other key organisations to develop and extend our range of client services and identify possible joint initiatives, while avoiding duplication of services and maintaining focus on our core aims.
- Develop new business activities which are in line with our core remit, to generate unrestricted funding to safeguard the provision of our services in the future, e.g. by using our expertise to build capacity in other agencies.

## Operating Context

Refugee Resource operates within a context where of late, an unprecedented spotlight has been shone on the client groups we exist to serve.

The passing of the Borders and Nationality Act 2022 has seen several very significant changes introduced under this legislation, including:

- An introduction of a two-tier asylum system, meaning those who arrive in the UK without 'valid entry clearance' via irregular means (i.e. come by themselves, which is the majority of asylum seekers) may receive less protection and support – they can even be prosecuted, which goes against the 1951 Geneva Convention – to discriminate based on the mode of arrival.
- Removing asylum seekers to a "safe third country", currently identified as Rwanda.
- Power to deprive British people of their citizenship without notice.
- Removing stages of appeal or fast-tracking certain cases.

Among the changes shared above, the organisation has been working in partnership with Asylum Welcome, Sanctuary Hosting and Connections Support to deliver training for host families to support them with basic information on how to support host families with support and empower their guests in response to the Ukrainian crisis.

With Oxfordshire becoming a dispersal area, we anticipate an increase of c.50-60 looked after asylum seekers during the year; as a result, a potential expansion of our work in this area.

The organisation's 2022/23 Annual Plan is projected to continue to deliver services in line with its vision; to continue to provide sympathetic, holistic services and wellbeing programmes and placements which include:

- Specialised counselling and psychotherapy (with interpreters when necessary);
- Mentoring & Volunteering;
- Women's Group and one-to-one support;
- Therapeutic Football Group;
- Advice and advocacy (including CAB service).

The organisation is also putting plans in place to support the delivery of services within emerging areas which include:

- New arrivals vs medium/long term;
- Training and Consultancy;
- Young people;
- Families.

## Overview of the year 2021/22

Refugee Resource is the only service in Oxfordshire to offer a range of complementary services to support the psychological, emotional and social well-being, and long-term mental health needs of refugees, asylum seekers and vulnerable migrants in the area.

Our clients are referred to us by multiple partners, including the NHS and GPs, Social Services, solicitors and other community organisations, as well as by friends or family, and via self-referrals.

The past year was particularly difficult for those who were already facing trauma and displacement on their journeys seeking asylum. The pandemic meant further isolation and uncertainty and people who were making progress, perhaps by accessing local volunteer or employment opportunities and building friendships, faced the further loss of engagement and community that adversely impacted their wellbeing; at a time when a lot of services moved online or cut their services due to the funding crisis across the sector.

The impact of the above presented us with a higher mental health threshold, which many of our clients present with more serious mental health issues. For many clients, hardships, such as financial struggles, destitution, homelessness, domestic abuse, significant mental distress and re-traumatisation increased at a time when many struggled with isolation and loneliness exacerbating mental health conditions. To compound this, our NHS services are more oversubscribed as more and more organisations referred people to our services, putting us under further pressure.

Despite these challenges, we were also reminded how resilient our clients are, and how much they continue to bear and overcome. At the outset of the pandemic, the RR team rapidly adapted services to be delivered remotely, and many clients were flexible and quick to adapt, demonstrating how much they value the organisation's support –, particularly our counselling programme, which is built around trust and familiar, safe space to work through complex trauma. With a particular focus on safeguarding and maintaining trust and boundaries, clients were keen to continue seeing their counsellors remotely, and adjustments were made for shorter/flexible sessions where necessary.

Our services maintained or exceeded their targets with many providing more intensive casework support to clients who were facing new or more severe challenges in the wake of the pandemic. In response to this, we have received extremely positive feedback from clients regarding the support we provided both practical and psychological support during Covid 19.

Part of our strategic direction for the next 3-5 years, agreed before the pandemic began, is to focus our services on supporting the most vulnerable clients more intensively, so a potential drop in client numbers was already anticipated to allow for this work, though the pandemic did have an impact.

There was an increase in inter-agency communication and partnership work to ensure join-up and collaboration, particularly closer working with the local community organisation, Asylum Welcome (AW) was maintained, especially as we share the same client group.

From 1st April 2021 to 31<sup>st</sup> March 2022, we worked with 249 people as follows:

- 49 clients received mentoring support
- 123 clients received counselling support
- 64 clients were involved with our women's service
- 100 clients received advice & advocacy support
- 19 young people received support through our in-school counselling programme

## Impact of COVID-19 pandemic

We are now in a post-pandemic stage and the effect of the pandemic is still evident in our clients' lives. The pandemic has had a significant negative impact on both our clients and our services. The complexity, severity and number of client issues have increased but unfortunately, the negative impacts are likely to be felt by our client group for a long time to come.

As outlined previously, many clients have experienced setbacks and felt 'stuck' as a result of various challenges, e.g. financial struggles, loss of social/economic opportunities, challenges around housing, domestic and economic abuse and high levels of severe anxiety or other mental health issues exacerbated by the isolation, uncertainty and other struggles many are facing.

Our staff and volunteers have had to navigate through significant disruption, liaising remotely and increasing their communications between partners to ensure clients have been able to receive essentials such as food and medicine, in addition to their delivery of therapeutic services. Our offices have reopened fully during the year; we have begun face-to-face group work, including the parenting and the Albanian women's group. We recognise the benefits of coming together in person and are promoting team meetings and social events.

The impact on our staff and volunteers has been a challenge too, with several factors affecting our team, including the isolation of homeworking; communication issues without the support of colleagues in the office and more ad-hoc conversations; as well as an increase in difficult safeguarding cases making work much more demanding. During the year we established a Practice & Safeguarding Committee to drive improvements within this area of our work.

We have also begun to address these challenges through adjustments to staff meetings (shorter but more regular team sessions, with time for all colleagues to bring their questions, topics, areas of concern, etc.); more training on issues such as vicarious trauma and relevant topics to help with work challenges, such as unconscious bias; and additional support for frontline staff with supervision and coaching commenced. A restorative event was held with staff and trustees; progress is slow; staff wellbeing continues to be a core strategic focus, and a focus we continue to review closely in consultation with the team.

Another significant challenge for the organisation is our financial position for 2021/22 and outlying years. We have found that several organisations who had previously supported us, and who offered multi-year grants, have had to reduce funding and some are moving to single-year grants, whilst they review their processes and policies and wait to see how the pandemic evolves. We will continue to address this by investing in additional staff capacity to support our fundraising/marketing and social enterprise activities.

In line with the organisation's strategy to scale up on social enterprise work; all staff received training in public speaking in support of our fundraising campaigns; to improve service delivery. We have also engaged with a consultant to support us to develop our marketing strategy; commenced work to diversify our counselling team skills.

In progressing our Social Enterprise work, we are working up the final stages to work up a pilot training course with Oxford Brookes University. The course is a new partnership formed to deliver a Level 7 (postgraduate) accredited course, titled 'An introduction to re-humanising people with extreme states' due to begin in Autumn 2022. The course will offer a blended learning approach with some online and face-to-face sessions. In attention to this course, the Refugee Resource Mentoring programme is now certified by the International Centre for Coaching and Mentoring.

## **Financial Review**

### **Principal funding sources**

The principal funding sources for the charity for 2021/22 were grants, including from the National Lottery, The Henry Smith Charity, Lloyds Bank Foundation, Comic Relief, Children in Need, Oxfordshire Clinical Commissioning Group, People's Postcode Lottery, Oxford City Council and Oxfordshire County Council, Bromley Trust.

### **Reserves policy**

Our reserves policy dictates that we keep a relatively high level of reserves due to both the nature of our work and our income cycle. Our counselling and psychotherapy work with vulnerable and traumatised clients are long-term and it could be unsafe to end this abruptly; we, therefore, need a 9-12-month period to wind down this service. The nature of the work also means we require premises with reception and counselling rooms; we must provide clinical supervision for staff, and interpreters are needed for service users. We are currently dependent on a few major funding sources - if any of these were lost it could place us in a precarious situation, and as our ability to generate unrestricted funds quickly is limited, we need to hold reserves to cover a lost grant until we can find alternative sources of funding. Our reserves policy is available on request.

The charity holds £493,272 in funds on 31 March 2022, including £56,741 in restricted funds, £1,344 represented by tangible fixed assets with free reserves of £435,187. The trustees have set the level of designated reserves at £207,000 for 2021/22 and are happy with the level of free reserves in light of the current economic situation, possible impacts of coronavirus and the charity's ongoing dependence upon grant funding. In addition, as mentioned above, the nature of the work means that the organisation's activities cannot be wound down too quickly as this would be detrimental to its clients' mental health; a relatively high level of reserves funding is therefore held.

### **Areas of focus in 2022/23**

#### **Structure, Governance and Management**

Refugee Resource is a charitable company limited by guarantee, incorporated on 9 October 2002 and registered as a charity on 5 August 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Refugee Resource was previously known as Oxford Refugee Support Project, which was established by a Declaration of Trust dated 14 October 1999. On 1 April 2003, the Trustees transferred the assets and liabilities held under the Declaration of Trust into the company limited by guarantee and from that date the organisation's activities have been conducted through the company limited by guarantee.

The governance of the charity is the responsibility of the directors who are also trustees and the sole Members of the company. They are elected and co-opted under the terms of the Articles of Association which specify that a minimum of three trustees be appointed with no maximum number recommended. One-third of trustees step down by rotation at each annual general meeting and, if eligible, may offer themselves for re-election. Efforts are made to recruit a range of trustees who can provide the charity with a broad spectrum of relevant experience and knowledge. There is an induction process for new trustees designed to help them understand how the charity works. The trustees who served during the period of this report are set out on page 3.



The Board of trustees delegate the running of the organisation to a Chief Executive Officer and management team; the governance function is supported by quarterly Board meetings and an annual strategic planning meeting, as well as a Finance Committee comprising the Chair, the Treasurer and the Vice-Chair. Trustees receive an induction pack upon engagement. A pay policy is in place and a benchmarking review was carried out in 2021; salaries are subject to an annual review process by the Board.

On 28 January 2022, the Board of Trustees held their annual away day to discuss and consider the annual priorities for 2022-23. The Trustees agreed on the key objectives as being to continue to deliver and maintain existing services under the following strategic priority areas:

1. **Business sustainability** – to support long term business efficiency and viability;
2. **Quality Services** – to foster continuous and client centred services;
3. **Partnerships / Collaboration** – to enhance partnership and collaborative working initiatives.

### **Risk management**

The Trustees have identified the key risks and measures to mitigate them in a risk register document which is reviewed twice a year at Board meetings, the main areas of current focus are as follows:

- **Financial sustainability:** the charity is currently overly dependent upon grants from trusts and foundations to maintain its operations; a focus in the strategic plan for 2021/24 is to diversify ways of raising revenue by developing the social enterprise trading initiatives and extending our community fundraising activities. Work on developing a bespoke training programme with Oxford Brookes University is currently underway
- **Increased competition:** the charity to consider closer working relationships with organisations where we share a similar client base. This is an area of work which will form part of the organisation's strategic plan towards seeking closer collaborative working with our key organisations, particularly Asylum Welcome.

### **Responsibilities of the Trustees for the preparation of the financial statements**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the small Companies Regime under Section 419(2) of the Companies Act 2006.

**Signed on behalf of the Trustees**

*Belinda Coote*

.....  
**Belinda Coote**  
**Chair**

*28<sup>th</sup> November 2022*  
.....  
**Date:**

## Independent examiner's report to the Trustees of Refugee Resource

I report to the charity trustees on my examination of the accounts of Refugee Resource (the Company) for the year ended 31 March 2022, which are set out on pages 12 to 23.

### Responsibilities and basis of report

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

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

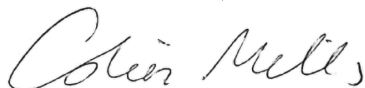
### Independent examiner's report

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

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

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

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



**Name of examiner:** Colin Mills

**Name of firm:** Critchleys Audit LLP

**Relevant professional body:** Institute of Chartered Accountants in England and Wales

**Address:** Beaver House, 23-38 Hythe Bridge Street, Oxford, OX1 2EP

**Date:** 2 December 2022

**Refugee Resource**  
**Statement of Financial Activities (including Income & Expenditure Account)**  
**For the Year Ended 31 March 2022**

	Note	2022			2021		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations	2	56,476	415,191	471,666	13,810	437,287	451,097
Charitable activities	3	6,442	9,133	15,575	21,085	23,209	44,294
Other trading activities		8,751	554	9,306	7,581	-	7,581
Investments		271	-	271	919	-	919
Other		-	-	-	-	-	-
<b>Total</b>		<b>71,940</b>	<b>424,878</b>	<b>496,818</b>	<b>43,395</b>	<b>460,496</b>	<b>503,891</b>
<b>Expenditure on:</b>							
Raising funds	4	1,657	104,066	105,723	1,017	63,808	64,825
Charitable activities	5	23,318	338,089	361,407	14,173	370,072	384,245
<b>Total</b>		<b>24,975</b>	<b>442,155</b>	<b>467,130</b>	<b>15,190</b>	<b>433,880</b>	<b>449,070</b>
<b>Net income / expenditure</b>		<b>46,965</b>	<b>- 17,277</b>	<b>29,688</b>	<b>28,205</b>	<b>26,616</b>	<b>54,821</b>
Transfers between funds		26,225	- 26,225	-	93	- 93	-
<b>Net movement in funds</b>		<b>73,190</b>	<b>- 43,502</b>	<b>29,688</b>	<b>28,298</b>	<b>26,523</b>	<b>54,821</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		363,341	100,243	463,584	335,043	73,720	408,763
<b>Total funds carried forward</b>		<b>436,531</b>	<b>56,741</b>	<b>493,272</b>	<b>363,341</b>	<b>100,243</b>	<b>463,584</b>

# Refugee Resource Balance Sheet At 31 March 2022

Company number 04558542

		2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>	<b>Notes</b>				
Tangible Assets	7		1,344		3,911
<b>CURRENT ASSETS</b>					
Debtors	8	4,787		16,773	
Cash at bank and in hand		517,425		509,615	
		<u>522,211</u>		<u>526,388</u>	
<b>CREDITORS: Amounts falling due within one year</b>	9	30,284		66,715	
		<u>                    </u>		<u>                    </u>	
<b>NET CURRENT ASSETS</b>			491,928		459,673
<b>NET ASSETS</b>			<u>493,272</u>		<u>463,584</u>
<b>INCOME FUNDS</b>					
General funds	11		229,531		160,341
Designated funds	11		207,000		203,000
Restricted funds	11		56,741		100,243
<b>TOTAL FUNDS</b>			<u>493,272</u>		<u>463,584</u>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the Board of Trustees on  
and approved on its behalf by:

*Belinda Coote*

Belinda Coote  
Chair

*28th November 2022*

Date:

# Refugee Resource

## Notes to the Accounts

### For the year ended 31 March 2022

#### 1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material to the accounts of Refugee Resource.

##### a) Going concern accounting policy:

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### b) Basis of accounting

The financial statements have been prepared in accordance with the Charity's (GOVERNING DOCUMENT), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102") and the charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The trustees consider that the charity is a public benefit entity.

##### c) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- Designated funds are created at the discretion of the Trustees for such purposes as they see fit.

##### d) Income

All income is included in the statement of financial activities when the charity is 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 a 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 these accounts.

## Refugee Resource Notes to the Accounts For the year ended 31 March 2022

- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

### e) Pension policy

Refugee Resource operates a pensions' policy in compliance with the requirements of autoenrollment. Employees may contribute and Refugee Resource contributes 4% of salary.

### f) Expenditure

All expenditure is accounted for on an accruals basis and has been listed under headings that aggregate all the costs related to that activity. Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources.

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs 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.
- All costs are allocated between the expenditure categories of the Statement of Financial Activity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. staff numbers, time allocation.

### g) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £250 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Computers	33% per annum
Office Equipment	25% per annum

**Refugee Resource  
Notes to the Accounts  
For the year ended 31 March 2022**

**2. Donations and Grants**

	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Other grants	-	30,790	30,790	1,929
Oxford Community Foundation	-	5,000	5,000	-
Society of the Holy Child Jesus	-	24,500	24,500	-
The M&C Trust	4,500	-	4,500	3,500
Donations and Fundraising	16,476	977	17,453	12,881
Oxford CAB	-	1,264	1,264	1,896
St Michael's and All Saints Charity	-	2,500	2,500	5,000
County Council UASC programme	-	-	-	11,747
Legacy	3,000	-	3,000	14,000
Equator Fund	-	17,000	17,000	16,000
Lloyds Bank Foundation	-	25,000	25,000	25,000
Children in Need	-	31,259	31,259	28,925
Henry Smith Charity	-	39,000	39,000	39,200
Oxfordshire County Council	-	45,000	45,000	45,000
Oxford City Council	-	-	-	53,553
Comic Relief	-	3,993	3,993	62,442
Big Lottery Fund	-	131,984	131,984	130,024
Community First Oxfordshire	-	9,978	9,978	-
Garfield Weston Foundation	-	25,000	25,000	-
Good Food Oxfordshire	-	4,500	4,500	-
J A Pye	-	5,000	5,000	-
Network For Social Change	-	7,445	7,445	-
Oxford City Council Household Grant	-	5,000	5,000	-
St. James's P Char Found	2,500	-	2,500	-
Tambour Foundation	-	-	-	-
The Bromley Trust	15,000	-	15,000	-
The Cotmore Trust	15,000	-	15,000	-
	<u>56,476</u>	<u>415,191</u>	<u>471,666</u>	<u>451,097</u>



**Refugee Resource  
Notes to the Accounts  
For the year ended 31 March 2022**

**3. Income from charitable activities**

	2022			2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Hardship	-	-	-	1,500
Oxfordshire Clinical Commissioning Group	-	8,550	8,550	17,100
PCC Victims First	-	-	-	5,100
Oxford City Council VPRS	-	-	-	11,280
Other Income	6,442	583	7,025	9,314
	<b>6,442</b>	<b>9,133</b>	<b>15,575</b>	<b>44,294</b>

**4. Expenditure on raising funds**

	2022			2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Directly attributable costs	1,409	66,549	67,958	50,341
Support costs allocated	248	37,517	37,765	14,484
	<b>1,657</b>	<b>104,066</b>	<b>105,723</b>	<b>64,825</b>

# Refugee Resource Notes to the Accounts For the year ended 31 March 2022

## 5. Expenditure on charitable activities

	2022			2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>Counselling Service</b>				
Directly attributable costs	8,688	105,590	114,278	147,871
Support costs allocated	1,529	59,527	61,056	42,546
	<u>10,218</u>	<u>165,117</u>	<u>175,334</u>	<u>190,417</u>
<b>Mentoring Service</b>				
Directly attributable costs	4,824	58,020	62,844	45,269
Support costs allocated	849	32,709	33,558	13,025
	<u>5,673</u>	<u>90,729</u>	<u>96,402</u>	<u>58,294</u>
<b>Women's Service</b>				
Directly attributable costs	1,845	16,012	17,857	36,213
Support costs allocated	325	9,027	9,352	10,419
	<u>2,170</u>	<u>25,039</u>	<u>27,209</u>	<u>46,632</u>
<b>Advice, Advocacy and Outreach Service</b>				
Directly attributable costs	4,471	36,582	41,053	69,037
Support costs allocated	787	20,623	21,410	19,863
	<u>5,258</u>	<u>57,205</u>	<u>62,463</u>	<u>88,900</u>
	<u><b>23,318</b></u>	<u><b>338,089</b></u>	<u><b>361,407</b></u>	<u><b>384,245</b></u>

Restricted Support Cost' includes:

	£
Proportion of salaries: Director, Finance & Admin manager, Services Manager	53,197
Administrator	13,521
Evaluation cost	5,000
General running cost	16,373
Rent	49,000
HR	13,824
IS Support	4,302
Recruitment	2,192
Training	1,994

'Unrestricted Support Cost' includes:

Proportion of salaries: Services Manager, Finance and Admin Manager	2,238
Independent Examination fees (2021: £1,500).	1,500

## Refugee Resource Notes to the Accounts For the year ended 31 March 2022

### 6. Staff costs

	2022	2021
	£	£
Wages and salaries	271,765	275,137
Employer's National Insurance contributions	21,248	22,311
Employer's pension contributions	10,440	10,574
<b>Total</b>	<b>303,453</b>	<b>308,022</b>

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
	FTE	FTE
Counselling	2.21	2.26
Mentoring	1.00	1.00
Women's Service	0.89	0.89
Advice and Advocacy	0.80	1.80
Administration and support	2.10	1.40
Director and Development	1.62	1.90
<b>Total</b>	<b>8.62</b>	<b>9.25</b>

No employee's emoluments exceed £60,000 in the year. The charity contributes 4% of salary to an auto-enrolment compliant work-based pension scheme for all eligible staff.

Key management personnel remuneration including salary, employer's National Insurance and employer's pension totalled £45,374 (2021: £50,938).

**Refugee Resource  
Notes to the Accounts  
For the year ended 31 March 2022**

**7. Fixed Assets**

	Computers	Office Equipment £	Total £
Costs			
At 1 Apr 2021	9,781	3,201	12,982
Additions	-	-	-
Disposals	<u>-2,081</u>	<u>-</u>	<u>-2,081</u>
At 31 March 2022	<u>7,700</u>	<u>3,201</u>	<u>10,901</u>
Accumulated depreciation			
At 1 Apr 2021	5,870	3,201	9,071
Charge for year	2,567	-	2,567
Disposals	<u>-2,081</u>	<u>-</u>	<u>-2,081</u>
At 31 March 2022	<u>6,356</u>	<u>3,201</u>	<u>9,557</u>
Net book value			
At 1 Apr 2021	<u>3,911</u>	<u>-</u>	<u>3,911</u>
At 31 March 2022	<u>1,344</u>	<u>-</u>	<u>1,344</u>

**8. Debtors**

	2022 £	2021 £
Trade debtors	1,184	9,152
Other debtors	3,603	7,620
Prepayments	<u>-</u>	<u>-</u>
	<u>4,787</u>	<u>16,772</u>

# Refugee Resource Notes to the Accounts For the year ended 31 March 2022

## 9. Creditors

	2022	2021
	£	£
Trade creditors	4,096	1,842
Accruals	4,168	3,563
Deferred income	20,000	59,745
Taxation and social security	2,020	-
Other creditors	-	1,565
	<u>30,284</u>	<u>66,714</u>

Deferred income is represented by grants received before the year end where the grant period does not start until the following April.

### Analysis of movement in deferred income:

Balance brought forward:	59,745
Released in the year	(59,745)
Deferred in the year	20,000
Carried forward	20,000

## 10. Commitments

	2022	2021
	£	£
Expiring in less than one year	<u>15,284</u>	<u>15,284</u>

At 31 March 2022 the charity had a non-cancellable commitment equal to 4 months' rent of £15,284 (2021: £15,284).

## 11. Movement in funds

	As at 1 Apr 2021	Incoming resources	Outgoing resources	Funding capital expenditure	Transfers	As at 31 March 2022
	£	£	£	£	£	£
Unrestricted funds:						
General funds	160,341	71,940	- 24,975	-	22,225	229,531
Designated funds	203,000	-	-	-	4,000	207,000
Restricted funds:						
Counselling, Mentoring, Women's Service, Advice, Advocacy and Outreach	100,243	424,878	- 442,155	-	- 26,225	56,741
	<u>463,584</u>	<u>496,818</u>	<u>- 467,130</u>	<u>-</u>	<u>-</u>	<u>493,272</u>

## Refugee Resource Notes to the Accounts For the year ended 31 March 2022

### Purposes of Restricted Funds

The Counselling and psycho-social services offer therapeutic and practical support to asylum seekers, refugees and vulnerable migrants via psychotherapy, counselling, an accredited one-to-one befriending scheme (Mentoring service), a Women's service and a social inclusion team offering advice and advocacy support.

The Women's Service provides a safe and supportive space for female clients to come together and undertake activities which promote their psychological, emotional and physical well-being. Like all our services, it aims to reduce social isolation and exclusion and break down barriers to the women integrating into the local community and life in Oxfordshire.

The Advice, Advocacy and Outreach Services support the work carried out via our therapeutic services by enabling social integration as described above, and also by providing advice on a range of practical issues as well as signposting to other services. These include a bespoke Citizen's Advice Bureau service, support with accessing training, education and employment, a hardship fund and bursary funding. These activities are funded primarily by trusts and foundations including Children in Need and Comic Relief, and by Oxford City Council.

Core funding has been primarily provided by the National Lottery Community Fund, Oxfordshire County Council, Lloyds Bank Foundation and The Henry Smith Charity.

### Purpose of Designated Funds

The designated fund is held in line with the reserves policy in order to ensure the stability of the mission, programmes, employment and ongoing operations of the organisation.

## 12. Analysis of Net Assets between funds

	General funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	1,344	-	1,344
Cash at bank and in hand	460,684	56,741	517,425
Debtors	4,787	-	4,787
Current liabilities	- 30,284	-	- 30,284
	<u>436,531</u>	<u>56,741</u>	<u>493,272</u>

### Analysis of Net Assets between funds 2021

	General funds	Restricted funds	Total 2021
	£	£	£
Tangible fixed assets	3,911	-	3,911
Cash at bank and in hand	409,372	100,243	509,615
Debtors	16,772	-	16,772
Current liabilities	- 66,714	-	- 66,714
	<u>363,342</u>	<u>100,243</u>	<u>463,585</u>

**Refugee Resource  
Notes to the Accounts  
For the year ended 31 March 2022**

**13. Trustees' Remuneration and related party transactions**

Trustees received no remuneration during the year for their duties as trustees (2021: £nil).

No trustees were reimbursed for their expenses during the year (2021: £nil)

There were no related party transactions. (2021: £nil).

**14. Legal Status and Registered Office**

Refugee Resource is a Charitable Company, limited by guarantee, incorporated in England. The registered office and principal place of business is:

The Old Music Hall  
106-108 Cowley Road  
Oxford  
OX4 1JE