

Refugee Action (A Company Limited by Guarantee)
Annual Report 2019-20

Registered charity number: 283660

Registered company number: 01593454

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REFUGEE ACTION
(A company limited by guarantee)

**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2020**

Refugee Action is an independent, national charity with forty years of experience of developing and delivering solutions to the challenges faced by refugees and people seeking asylum in the UK.

Our vision is that refugees and people seeking asylum will be welcome in the UK. They will get justice, live free of poverty and successfully rebuild their lives. We provide practical support to refugees and people seeking asylum; train and support other charities working with refugees and people seeking asylum; and make the case to government for policies that improve their ability to access justice and rebuild their lives.

Registered charity number: 283660
Registered company number: 01593454

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

Chief Executive and Secretary
Stephen Hale OBE

Trustees
Penny Lawrence (Chair, appointed 22nd January 2020)
Andy Gregg (Vice Chair)
Joe Jenkins
Chris Randall
Irmani Smallwood
Amaf Yousef
Tom Skrinar (Honorary Treasurer)
Ros Lucas
Serge Eric Yamou
Emmanuel Serrano (Appointed 25th July 2019)
Ellie Mahsoori (Appointed 25th July 2019)

Independent Auditors
Haysmacintyre LLP
Chartered Accountants and Statutory Auditor
10 Queen Street Place, London EC4R 1AG

Bankers
National Westminster Bank plc
PO Box 282, 7 Derby Place, Derby DE1 9DS

Solicitors
Field Seymour Parkes LLP
1 London Street, Reading, RG1 4PN

Welcome from the Board Chair, Penny Lawrence

I am delighted to introduce this annual report, following my appointment as Chair in January 2020. The external context for our work has been highly challenging particularly in the last months of 2020, but our staff and volunteers have used their very considerable skills and commitment to adapt quickly in such uncertain times to make such a positive difference to all those we support directly through our services, and at a systemic level through our campaigns and good practice programmes. I want to recognise and appreciate our talented staff who have been so ably led.

I must thank all those whose support and generosity has made this possible. Over the past few years Refugee Action has been through a very significant financial transition, diversifying our income and working towards our long-term sustainability. We're hugely appreciative of the generosity of the individual donors, trusts and foundations, and local authorities who support us and make it possible for us to achieve such positive outcomes for refugees and people seeking asylum.

This was the first year of our new three-year strategy for 2019 – 22. Our vision remains unchanged: to ensure that all those seeking asylum in the UK can access justice, be welcome, and rebuild their lives successfully. We have continued to advance this vision through front-line services, campaigns, and working with other charities to expand the quality and quantity of the support they provide.

We have made significant changes to our approach this year, as part of our new strategy. We have focused on increasing collaboration with partners at the local level, recognising that this is vital to improving outcomes for people seeking asylum. But the most significant shift has been a result of our strong commitment to shift power to refugees and people seeking asylum. We have advanced this by bringing new people with lived experience of the asylum process onto our board, and most importantly by placing people with lived experience at the heart of our decisions on our campaigns and services. This is already making a difference and we are committed to go further in the year ahead.

Finally I want to thank my fellow board members. It's a great responsibility but also a tremendous pleasure to chair such a committed and diverse team. We all look forward to supporting Refugee Action in all it will achieve in the uncertain and challenging year ahead.

Penny Lawrence

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Refugee Action ('the charity') for the year ended 31 March 2020. The trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) – applicable to charities preparing their accounts in accordance with the Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS 102) (Second Edition, effective 1 January 2019).

Structure, governance and management

The charity is governed by its memorandum and articles of association (last amended in April 2015) and is a company limited by guarantee. 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 above. Biographical details of our current trustees can be found on our website: 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. Trustee vacancies are publicly advertised and new trustees are appointed by the full board following an interview process. 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 plans of the organisation are discussed. Refugee Action carries out an annual assessment of the risks facing the charity. Details of trustees' expenses and related transactions are disclosed in Note 6 of the accounts.

The Chief Executive is appointed by the trustees and is accountable to them for managing the charity as a whole.

Refugee Action has a Senior Leadership Team (SLT) that reports to the Chief Executive and manages the primary functions of the charity. SLT members in 2019/20 were:

- Stephen Hale, Chief Executive
- Lou Calvey, Head of Resettlement
- Tim Hilton, Head of Services and Good Practice
- Sarah Webber, Head of Fundraising and Brand (left December 2019)
- Zoe Grumbridge, Head of Fundraising and Brand (returned from maternity leave November 2019)
- Nicola Parker, Head of Human Resources (left March 2020)
- Rhian Cooke, Head of Human Resources (joined March 2020)

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020

- Yemane Tsegai, Head of Finance, IT and Facilities
- Paul Hook, Head of Campaigns (left SLT December 2019)
- Mariam Kemple Hardy, Head of Campaigns (returned from maternity leave December 2019)

The SLT is assisted by a staff team that comprised 107 staff at the end of March 2020. With the help of volunteers, the organisation delivered services in four regions of England during 2019/20. These were in London (including headquarters), the West Midlands (the main office base for all activities in the West Midlands is in Birmingham), the North-West and West Yorkshire. The organisation also carried out training and support to other charities as well as communications, advocacy and campaigning work to further the mission and objectives of the charity.

VISION, MISSION AND OBJECTIVES

About Refugee Action

Refugee Action is an independent, national charity that works to ensure that refugees and people seeking asylum in the UK can successfully rebuild their lives. In 2019 the organisation set a three-year strategy to guide all our work and ensure that we move towards this goal. The charity defined a vision of the future we want to build and a mission statement outlining the organisation we need to be to achieve this goal. The organisation sets annual objectives for our direct support and advocacy to asylum seekers and refugees, our campaigning and the support we provide to other organisations.

Our vision for 2019-22

Refugees and people seeking asylum will be welcome in the UK. They will get justice, live free of poverty and be able to successfully rebuild their lives.

Our mission for 2019-22

To achieve this vision, our aim is that:

Refugee Action works to secure systemic change through our campaigns to change government policies, our direct services, and our work to strengthen and connect other service delivery organisations. We empower refugees and people seeking asylum to influence both our work and decisions made by government, and are a trusted partner for others who share our vision.

Values are incredibly important to us at Refugee Action. The three values below capture the characteristics to which we aim to be true in everything that we do.

1. With refugees and people seeking asylum:

Our work is shaped by the experience of refugees and people seeking asylum. We stand alongside them to call for change, and empower them to realise their aspirations.

2. Courageous

We're bold and creative in all that we do. We're driven by our determination to ensure that all our work enables refugees and people seeking asylum to successfully rebuild their lives in the UK.

3. Collaborative

We cannot succeed alone. We believe in collaborating with other organisations that share our vision, benefitting from their skills and strengths.

Our Objectives for 2019-22

Our three year objectives are set out below. We advance these objectives through direct services to asylum seekers and refugees, support and advice to other organisations, and campaigns. We deliver direct services in London, the West Midlands, the North-West, and West Yorkshire.

- 1. A fair and effective asylum system, in which people access justice and avoid destitution.**
- 2. Substantial improvements in services & outcomes for people in 3 areas or regions due to joined up holistic approach by charities, local and regional government**
- 3. Maintain and increase the number of refugees resettled to the UK, living in safety and successfully rebuilding their lives**
- 4. Substantial increase in quantity and quality of English language provision & support to overcome barriers to employment, enabling all refugees to realise their potential and integrate successfully.**
- 5. Shift power to refugees and people seeking asylum to influence both our work and decisions made by government, and increase refugee representation in our staff and board.**

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 trustees have had regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

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.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020

Financial review

For the year ended 31 March 2020 the charity made a deficit of £421K (2019: £274K deficit) decreasing total funds to £3.51m (2019: £3.94m). This resulted from deficits of £172k on unrestricted and £249k on restricted funds. This deficit was anticipated by the board, as part of the substantial financial transition that the organisation is making. Refugee Action is diversifying our funding sources and investing in public fundraising, through a rolling three year budget to ensure our long-term financial sustainability that is approved by the board annually. Details of the state of the charity's reserves are given in the Reserves Policy section below. At 31 March 2020 the charity had total reserves of £3.5m, although a significant part of this was restricted and therefore not available for the general purposes of the charity. The funds were made up of £1.4m restricted, £1.6m general and £500k designated (31 March 2019: £3.9m made up of £1.7m restricted, £1.5m general and £700k designated)

Income

Refugee Action's total income for the year ended 31 March 2020 has decreased by £1.2m to £6.1m (2019: £7.3m).

During the financial year, our restricted income for Resettlement has decreased by £1.4m. On the other hand, both restricted income for Justice and Good Practice services and donations from the public have increased £177k and £48k respectively.

During the financial year, we received total grant funding of £1.5m (2019: £1.5m) from the Home Office.

The balance of the income for the year ended 31 March 2020 included grants £3.5m (2019: £4.7m), donations from the public £1.1m (2019: £1.1m) and investment income of £6k (2019: £5k).

Expenditure

Refugee Action's total expenditure for the year ended 31 March 2020 decreased to £6.5m (2019: £7.5m). Out of this, the cost of providing services to our clients was £5.8m (2019: £6.7m).

Staff costs for the year ended 31 March 2020 increased to £4.2m (2019: £4.1m). Similarly, the percentage of staff costs to total costs has increased to 63 percent (2019: 55 percent).

The cost of raising funds for the year ended 31 March 2020 has decreased by £83k to £737k (2019: £820k).

Treasury Management policy

The charity has an appropriate treasury management policy. The trustees consider the most appropriate treasury policy is for surplus funds to be held on bank deposit.

Reserves policy

Having considered the likely financial risks, expenditure and future levels of income of Refugee Action, the Trustees have agreed the following policy.

General Fund:

The General Fund comprises funds that represent accumulated surpluses and deficits in the Statement of Financial Activities after transfers to and from the Designated Funds. The trustees consider it appropriate to retain unrestricted free reserves in the general fund that reflect the financial risks to which Refugee Action is exposed. The main financial risks to Refugee Action include, a sudden reduction in unrestricted income, a need for working capital requirements due to payment of grants in arrears, and a need to have enough funds to allow sufficient time for re-organising or closing the charity in the event of a substantial reduction in income or unexpected major financial expenditure.

Having considered the likely financial risks the trustees believe the appropriate level of free reserves to be between £1.3m to £1.8m.

The year-end balance in the General Fund on 31st March 2020 amounted to £1.6m, which is within the range of the policy.

Designated Funds:

The trustees, as explained in Note 12 to the financial statements, have also established designated funds, out of unrestricted funds, primarily to cover projected deficits in our rolling three-year budgets. As at 31st March 2020 the total balance of the designated fund was £542k with the following breakdown:

- £509k - set aside for investment in fundraising and to fund the deficits on front-line projects and campaigns team until we achieve financial sustainability. Currently we expect to achieve financial sustainability in financial year ending 31 March 2023.
- £33k - to cover the net book value of unrestricted fixed assets.

Restricted Funds:

Refugee Action also holds restricted funds. As at 31 March 2020 the total balance of restricted funds was £1.4m. Restricted funds are those subject to specific restrictions imposed by funders, as shown in Note 12 to the financial statements.

Review of this policy:

The charity produces quarterly management accounts for trustees, thereby allowing the Trustees to monitor the Reserves Policy and level of reserves including restricted and designated funds on a regular basis.

This policy was reviewed in March 2020 and will continue to be reviewed annually as part of the annual audit and reported to the trustees.

Approach to Fundraising

At Refugee Action, we're committed to treating everyone with respect, which is why we are committed to the highest standards in data protection and fundraising practice. We are registered with the Fundraising Regulator and abide by their Fundraising Promise and the Code of Fundraising Practice. We adhere to all relevant legislation and best practice in the sector particularly around the protection of our supporter's data and privacy which we are deeply committed to upholding.

Since the General Data Protection Regulation became law in May 2018 we have ensured that our consent and privacy policies is fully compliant with the new legislation. In cases where we work with suppliers or third parties, we ensure they work to the highest standards and are fully compliant with data protection. We have not used professional fundraising agencies to raise funds for us in the year or commercial participators, and do not currently undertake any street fundraising, door to door fundraising or telephone fundraising.

We value all the feedback we receive from our supporters and change the frequency of communications to them, if requested. We take any complaints very seriously and, if received, investigate and respond to them as per our complaints policy, which is available on our website. This year we did not receive any formal complaints regarding our fundraising activity. Any complaints we do receive are carefully reviewed to determine any changes we need to make, and we update our database whenever this is requested.

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. This is done through an annual risk assessment which is produced by the Senior Leadership Team and discussed by the board. This includes mitigation measures for the organisation to actively manage these risks throughout the year.

Risks have been identified under the four headings suggested by the Charity Commission: Governance and Management; Operational; Financial; and Operational/External Environment. The most significant financial risk facing Refugee Action is the loss of income as a result of a decision in government to terminate the

refugee resettlement programme. The most significant risk in terms of the operational environment is the introduction of policies which negatively affect the rights and wellbeing of people seeking asylum.

Our Approach to Safeguarding

Refugee Action continuously strives to strengthen our safeguarding practices, and to ensure we give sufficient priority and resources to this.

Our Senior Safeguarding Lead provides direct oversight of all aspects of safeguarding on our Senior Leadership Team. This role oversees our full time Safeguarding Policy and Practice Lead. This year we have been working to move towards excellence in our safeguarding culture and practice and ensure that this applies to all aspects of Refugee Action's work.

Some of the actions arising from this aim were to strengthen our recording of incidents of concern, finding new ways to capture the impact of safeguarding interventions at individual casework level, and building a more robust, evidenced understanding of the environment surrounding our client group and the safeguarding challenges arising from this.

We've built a in house, bespoke training offer to staff and volunteers – ensuring not just a basic understanding of our duties towards our client and the practices that are required to underpin them, but also building excellence in specialist support to identified areas of concern – such as responding to mental health crises, suicidal ideation, exploitation and FGM. We've also sought to build on our organisational understanding of contextualised safeguarding, and embedded proactive strategies for our delivery teams to draw upon in understanding the circumstances of our individual clients and building robust approaches to addressing situations of concern.

Remuneration policy for key management personnel

The board of trustees and the Senior Leadership Team (SLT) make up the key management personnel of the charity and are responsible for directing and controlling, running and operating the charity on a day to day basis.

Remunerations for all staff is governed by Refugee Action's Salary Policy which ensures that the charity:

- Pays a fair wage to all staff which is commensurate with the seniority and complexity of their role,
- Provides a transparent means to evaluate positions.
- Ensure that Refugee Action remains flexible and competitive,

Refugee Action's salary scales are set using rates agreed by the National Joint Council for Local Government Services (NJC). The NJC comprises employer and trade union representatives who negotiate and agree local government pay scales and cost of living increases. These scales are widely used in the UK voluntary and community sector.

Scales are made up of 13 salary bands against which roles are assigned based on complexity and seniority. New starters are generally appointed on the bottom of the band and progress through the scale via annual increments

All trustees give their time freely and no trustees received remuneration in the year. Details of Trustees' expenses are disclosed in Note 6 to the accounts.

Refugee Action purchases indemnity insurance to protect it and its trustees and officers from losses arising from claims against them. The premium for the policy was £5m (2019: £5m).

Activities, Performance and Achievements

1. Asylum Services: Empowering people seeking asylum

Our front-line asylum services supported 3,628 people over the past twelve months. The majority of this work was focused on our organisational objective one: to secure a fair and effective asylum system, in which people access justice and avoid destitution. This section highlights three specific projects that contributed to this objective in 2019-20.

Destitution and homelessness

Our Asylum Crisis services in Greater Manchester, West Midlands and London worked with over 1,000 people who were homeless and destitute but had the right to housing and support. Their precarious situations also led to health problems, often exacerbating existing conditions and significant mental health challenges including, in too many cases, suicidal thoughts. The Asylum Crisis staff and volunteer teams worked tirelessly to help people understand their situation and their rights, and advocated on their behalf with the Home Office. As a result, over 76% of people were ultimately able to move out of homelessness and destitution into housing and some level of financial support and take forward their asylum claim from a position of relative safety and security.

Asylum Guides

The asylum system damages, de-humanises and disempowers people who have already had terrible experiences both on the journey to the UK and in their country of origins. It is highly complex, and people going through it are often confused about how the process will work, how decisions are made and what will happen next. Yet the asylum process is genuinely a matter of life and death.

Refugee Action's Asylum Guides and Info Groups provided support to 545 people from the very start of their asylum journey as they arrived in Initial Accommodation in the North West. We organised group sessions that provided information and peer support to help people navigate the system and feel like they had more of a sense of control over what was happening to them. We also matched some with a volunteer 'Asylum Guide' to provide more tailored, individual support through the early part of their asylum journey. 95% of people said they felt they had increased their understanding, knowledge, and/or confidence of the asylum process and their place within it.

Children & Families

Families claiming asylum face the double challenge of understanding and navigating the asylum process, whilst also supporting their children to settle into a new area and school system. Our Bradford team provided support to 309 families during the last year. These families presented deteriorating mental health, a lack of confidence and in some cases were experiencing destitution. Their children had additional challenges with some experiencing behavioural issues, difficulties in school,

parent/child relationship breakdown or being forced through circumstance to take on carer roles.

Our Children and Families project staff and volunteers in Bradford provided practical, holistic support throughout the asylum process, reaching people as early as possible on arrival in the area. We provided a mixture of expert casework for those experiencing the most complex issues and group support sessions to ensure families are linked to each other and into a broader community-based support network. During the year, around 40% of the children on the project experienced significant delays in accessing school places. Our project provided proactive support for 58 families in this situation to ensure their children were able to access educational opportunities and ultimately school places.

2. Good practice & partnerships

Refugee Action's good practice and partnership team works to advance our first organisational objective: to establish a fair and effective asylum system, in which people access justice and avoid destitution.

The Good Practice and Partnerships Team's overall aim is to strengthen the asylum and refugee sector across the UK to better meet the needs of asylum seekers and refugees. We do this through facilitating the development of skills and knowledge, linking and convening organisations and through the sharing of innovative practice. The particular focus of the team in 2019-20 was on ensuring a successful first year of our Early Action programme; and increasing immigration advice capacity in the sector.

Asylum Early Action

Asylum Early Action is a partnership between eight organisations across England: PAFRAS, Brushstrokes, Refugee Women Connect, Bristol Refugee Rights, Action Foundation, Nottingham Refugee Forum, Southwark Day Centre for Asylum Seekers and Refugee Action. We take an early action approach so that people seeking asylum have all the tools they need to navigate the system so they have the best chance of protection and maintaining their well-being.

Over the year our 7 partner organisations have embedded their theory of change models and have used early action principles to develop 14 projects which: promote legal literacy and access to justice; foster independence and development; improve health, social and emotional wellbeing; and reduce homeless and destitution. This year the organisations have reached 5682 people through Early Action services. Practitioners from the partners and a wider network of organisations adopting early action have met four times to share expertise and learning. Experts by Experience representing each partner organisation have been brought together to form the Early Action Expert Panel. The Panel has met three times, with 31 individuals attending a meeting.

The Frontline Immigration Advice Project (FIAP)

FIAP works with caseworkers and their organisations so that both may become regulated by The Office of the Immigration Services Commissioner (OISC) and deliver a high-quality immigration advice services for vulnerable migrants in the areas where this is needed most. FIAP aims to remove the barriers that prevent charities from advising migrants how to deal with their immigration problem, so that migrants can escape or avoid poverty. FIAP promotes advice models which dovetail with existing legal aid provision, rather than replacing or duplicating that provision, wherever possible.

This year we worked with 151 organisations to sustain or increase their level of advice including 13 new organisations. We moved to a new access to justice learning platform which now has 483 users, have a network of 300 users in an immigration training learning google group and have also provided second tier support for 246 casework queries. We have successfully set up a Community of Practice network of 17 coordinators, caseworkers and immigration advisors across 5 cities in West Yorkshire.

We also assisted 9 regional organisations across the UK register at OISC level 1 and 5 organisations at OISC level 2. These previously unregistered organisations are now able to advocate for their client group more effectively:

“The support of the FIAP has enabled us to take learning and practices from Refugee Action and embed them into our service provision enabling us to feel confident and able to deliver regulated immigration advice as an organisation.” Becky Hellewell St Augustine’s Centre

3. Supporting refugee resettlement

Refugee Action’s resettlement service works with some of the most vulnerable refugees in the UK, supporting and empowering them to rebuild their lives in the UK. We supported 875 resettled refugees this year, including 488 newly arrived refugees. Most were from the Middle East & North Africa (MENA) region with a significant number from the African continent also. 44% of the people we supported were children within families.

The first step in our resettlement approach is to ensure that the urgent needs of the family are addressed. Many of the refugees we work with have undergone a prolonged period of displacement in a refugee camp, so access to healthcare following arrival is a priority for them and us. On average refugees supported by Refugee Action access their GP for the first time 8 days following their arrival. Safety is of paramount importance. Refugees arriving in the UK receive an Emergency Services briefing from Refugee Action which includes support in understanding what an Emergency Service is, how to access them and the types of

things that they can help with. 100% of the Refugees we worked with in 2019-20 received an Emergency services briefing on their arrival day.

Resettlement support focuses on the tasks necessary to set up your life in the UK, such as schools, housing and financial support. But Refugee Action believe that local integration is the key to supporting healthy, cohesive communities, and a refugee family's ability to thrive in their new home. On average local orientation and a local tour happened on the third day following the family's arrival in 2019-20.

English language is a critical factor in determining the longer term outcomes for refugees in the UK. It is a critical skill in order to do the work they aspire to, to thrive educationally, and build social bridges beyond their own cultural community. Refugees are initially supported to access ESOL through their local Job Centre. 64% of the adults in families we worked with in 19/20 were also referred into additional ESOL provision by Refugee Action.

This year we worked through 130 incidents of safeguarding concern, and 7 hate crime Incidents.

Refugee Action take a tailored, empowerment approach to resettlement. We recognise the skills, talents and aspirations of the extraordinary families we work with. Each refugee has their own level of ability, their own wishes and feelings and their own desire to achieve. We set expectations for the quality of our support, but not for our clients. We support them to set expectations of us, and realise their own aspirations. In order to support them with this we start the process of personal integration planning within the first month of arrival in seven core areas: housing, finance, education, employment, health, social & relationships and Legal. Every three months we meet with them and ask them to express how they feel they are doing in the understanding of life in the UK in these seven areas, and whether they feel they're achieving what they'd like to. This ensures that our services remain led by the needs of the people we work with.

4. Campaigning with and for refugees and people seeking asylum

Our campaigns in 2019-20 were designed to secure progress on the following objectives:

- A fair and effective asylum system, in which people access justice and avoid destitution
- Substantial increase in the quantity and quality of English language provision and in support to overcome barriers to employment, enabling all refugees to realise their potential and integrate successfully.

Asylum support

When our services teams reported that some people seeking asylum were being left destitute because of delays in accessing financial and accommodation support, we

worked with the emergency accommodation organisation NACCOM to gather data on this issue and publish our findings in a new campaign report, [Missing the Safety Net](#), and mobilised our supporters to take e-actions directed at the Home Office. At the same time, new providers for asylum support and accommodation services had taken over in the summer of 2019 and, by September, it was clear that the transition had left people in extreme poverty and unsafe housing as the system descended into chaos. In response, we secured media coverage on the issue and joined with over 100 organisations to call for action. Furthermore, we engaged MPs to table questions in Parliament and undertook extensive advocacy with Home Office officials. By early 2020 the situation started to improve.

Lift the Ban

Refugee Action leads (alongside Asylum Matters) the Lift the Ban coalition of almost 250 diverse organisations calling for people seeking asylum to have the right to work. Over this period we demonstrated nationwide support for this campaign and secured new parliamentary champions among other things by: holding a private dinner with ten cross-party MPs, 10 business leaders and experts by experience to discuss the issue; passing Lift the Ban motions in Hartlepool, Hastings and Coventry Councils; and publishing a joint letter from 10 of Britain's largest cities to the Home Secretary, alongside a blog from the Mayor of Bristol. We continued to raise awareness in the media, securing coverage in wide-ranging outlets. Although the political instability of 2019 led to a paralysis of policy-making in much of government, the campaign secured the continued engagement of the Home Office with the then-Home Secretary, Sajid Javid MP, stating in July that "it is time for reform" and a commitment in the House of Commons from Prime Minister Boris Johnson to ensure the matter was reviewed.

Let Refugees Learn

Our Let Refugees Learn campaign calls on the Government to increase funding for English for Speakers of Other Languages (ESOL) classes and to address barriers preventing refugees from attending. In June, we published a new report on the issue, [Turning Words Into Action](#), and secured media coverage to promote its recommendations. We also mobilised 1,900 people to email their MP on the subject and won vocal cross-party support in Parliament. Following this, we secured a debate in Parliament on the need for increased ESOL provision where 11 MPs of all parties spoke in support. Following this work, Home Office officials told us that there was an increased focus in the department on the issue.

Our ambitious plans for 2019 - 22

This section introduces current three-year strategy, for 2019-22.

We redefined Refugee Action in late 2015, establishing our good practice and campaign teams to work with our front-line services. We're enormously proud of the impact of our work in that period. But we are still very far from our vision of a country in which refugees and asylum seekers are welcome, can access justice, and successfully rebuild their lives. We're determined to change that.

So our 2019 - 22 strategy made some important changes to our approach. We set ambitious new objectives, and revised our mission. We are clearer than ever about the systemic changes we seek in the experience of people seeking asylum and in refugee integration. We will focus on this at local as well as national level.

Our vision at Refugee Action for the change we seek remains unchanged. It is that:

Refugee and asylum seekers will be welcome in the UK. They will get justice, live free of poverty and be able to successfully rebuild their lives.

Our mission describes how we will work to make our vision a reality. We have revised our mission to strengthen our commitment to empower people with lived experience of the asylum process and as a refugee. Our mission is that:

Refugee Action works to secure systemic change through our campaigns to change government policies, our direct services, and our work to strengthen and connect other service delivery organisations. We empower refugees and people seeking asylum to influence both our work and decisions made by government, and are a trusted partner for others who share our vision.

Our External Objectives for 2019-22

We identified four overall objectives for our work in 2019 - 22. We are committed to working systemically to achieve each of them, through our campaigns, front-line services & good practice programme.

The Covid-19 crisis which began in March 2020 clearly has very significant implications for refugees and people seeking asylum and therefore for the work of Refugee Action. We remain fully committed to the three-year objectives below. However we will make fundamental changes to our front-line services, our support to other organisations, and our campaigns in advocacy in the light of Covid-19. We are committed to providing the best possible direct support to people through this crisis and to playing a leading role in ensuring that all refugee and asylum charities respond effectively to the needs of refugees and people seeking asylum arising from this crisis.

Objective	How we will measure our success
1. A fair and effective asylum system, in which people access justice and avoid destitution.	1. 90% of people we support are reached as early as possible, understand their situation, and take transformative action. 2. 165 organisations develop their service delivery offer, either in relation to increased legal advice capacity or adopting 'early action' approaches to service delivery 3. Systemic improvements in fairness and effectiveness of UK asylum system, and experience of people during the asylum process.
2. Substantial improvements in services and outcomes for people in 3 areas or regions, due to a planned, joined up and holistic approach by charities, local and regional government.	1. Three 3 area or city region strategies successfully address needs throughout integration journey (from point of arrival), designed by voluntary sector, experts by experience and local government. 2. Shared regional service user integration plan and shared approach to data collection adopted by RA and a significant proportion of local partners
3. Maintain and increase the number of refugees resettled to the UK, living in safety and successfully rebuilding their lives.	1. New programme maintains and then increases resettlement to 10,000 refugees per year by 2022 2. At least 90% of refugees resettled with Refugee Action demonstrate progress in their Personal Independence Plans

4. Increased refugee integration through securing a substantial increase in the quantity and quality of English language provision and enabling refugees to overcome barriers to employment.	<p>1. Each refugee entitled to eight hours per week of certified, quality ESOL support for two years</p> <p>2. 90% of people we support on their employment journey make progress on integration goals.</p> <p>3. Refugee Action recognised by stakeholders as playing a valuable role in increasing refugee employment.</p>
--	--

Shifting power to refugees and people seeking asylum

We also committed in our 2019-22 strategy to important changes in the way we work. We committed to shift power to refugees and people seeking asylum, as a matter of principle. Refugee Action does not exist to work for people, but to work with them and to empower them to take control of their own lives and to influence the issues that matter to them. So the insights of people with lived experience of the asylum process and as a refugee in the UK must shape our decisions and our work.

We are proud of the progress we have made on this in 2019-20. We have achieved our goal that at least four of our ten board members should have personal lived experience of the asylum process. We have also made important progress in changing the way we work and make decisions. We support independent groups of people seeking asylum to campaign and to influence our front-line services in Manchester and Bradford. But these are the first steps in this journey, and we will go further and fast in 2020-21. A key priority will be the creation of a national Experts by Experience Steering group.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020

Thank you to our supporters and partners

We achieve nothing alone. Everything we do at Refugee Action, and the difference we make, is the result of the support we receive and those with whom we collaborate.

Our funders and donors

Many thanks to the trusts, foundations, companies and individuals who have made significant grants this year to support our work including those who wish to remain anonymous:

- Asylum Migration and Integration Fund
- Barrow Cadbury Trust
- BBC Children in Need
- Birmingham City Council
- Bradford District Care
- Foundation Trust
- Bradford Metropolitan District Council
- City Bridge Trust
- Comic Relief
- David Griffith and Diane Plamping
- Ecorys
- Harriet Truscott
- Herefordshire County Council
- Islamic Relief
- James Cochrane
- John Ellerman Foundation
- Jonathan and Mary Scherer
- JUSACA
- Liverpool City Council
- London Borough of Islington
- P2G LLP
- Petersham Nurseries
- Shropshire County Council
- Sigrid Rausing Trust
- Silke Zeihl
- Steve Goldring
- St Helens Council
- The A B Charitable Trust
- The Alan and Babette Sainsbury Charitable Trust
- The Aziz Foundation
- The Calypso Browning Trust
- The Esmee Fairbairn Foundation
- The Joseph Rowntree Charitable Trust

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- The Legal Education Foundation
- The National Lottery Community Fund
- The Paul Hamlyn Foundation
- The Rayne Foundation
- The Segelman Trust
- The Utley Foundation
- Trust for London
- Unbound Philanthropy
- Wirral Council
- Worcestershire County Council

Front-line service partners

Thank you also to every organisation with whom we have partnered and collaborated on front-line services for refugees and people seeking asylum:

- ASHA,
- Asylum Link
- Asylum Support Appeals Project
- Bethel Project
- Boaz Trust
- Bolton Council
- Bolton CVS
- British Red Cross
- Brushstrokes
- Bury Council
- Capital of Cycling
- CARAS
- Central England Law Centre
- Clifford Chance
- Coram Children's Centre
- Coventry Refugee & Migrant Centre
- Croydon Young Refugees Forum
- Deighton Pierce Glynn
- Fatima House
- First Choice Homes Oldham
- Freedom from Torture
- GMIAU
- Groundwork
- Heart & Parcel
- Helen Bamber Foundation
- Home Manchester
- Hope Projects

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- Kirklees CALC
- Manchester City of Sanctuary
- Manchester Refugee Support Network
- North West Regional Strategic Migration Partnership
- Paiwand
- Peace House
- Praxis
- Rainbow Haven
- Restore
- Revive
- Safe Passage
- SHINE West Bowling
- Solace
- Southwark Day Centre for Asylum Seekers
- Spring Housing Association
- St Augustine's Centre
- St Chad's Centre
- St Margaret's Church
- St Peters Centre
- Stoke on Trent & North Staffordshire CAB
- Stockport Homes Group
- Tameside Council
- The Gateway Education & Arts Centre
- The Hive
- The Huddersfield Mission
- The Migrants' Law Project
- Wharfdale Refugee Volunteer Group
- Wolverhampton RMC
- Young Roots

Good Practice partners

Finally, thank you to each of our asylum good practice and partnership partners:

- Action Foundation
- ARC
- ASHA
- Asylos
- Bristol Refugee Rights
- Brushstrokes

- CAST
- DASH
- DLA Piper
- Micro Rainbow
- MRANG
- MRSN
- Nottingham and Nottinghamshire
Refugee Forum
- PAFRAS
- Plymouth Hope
- SIDE Labs
- Southwark Day Centre for Asylum
Seekers
- SWAP Wigan
- Welsh Refugee Council

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, which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources: including the income and expenditure 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.

Statement of disclosure of information to auditors

- There is no relevant audit information of which the charitable company's auditor is unaware.
- 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.

Haysmacintyre LLP has indicated its willingness to continue in office.

REFUGEE ACTION
(A company limited by guarantee)

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

This report was approved by the Board of Trustees on 20 October 2020 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Penny Lawrence', with a long horizontal stroke extending to the right.

Penny Lawrence
Chair of the Board of Trustees

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REFUGEE ACTION
FOR THE YEAR ENDED 31 MARCH 2020**

Opinion

We have audited the financial statements of Refugee Action for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 27, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REFUGEE ACTION
FOR THE YEAR ENDED 31 MARCH 2020**

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and the Welcome from the Board Chair. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REFUGEE ACTION
FOR THE YEAR ENDED 31 MARCH 2020**

conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the directors' report).

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

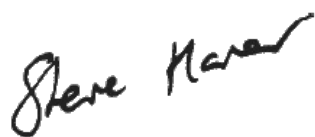
- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Use of our report

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 Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

REFUGEE ACTION
(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF REFUGEE ACTION
FOR THE YEAR ENDED 31 MARCH 2020**



Steven Harper (Senior Statutory Auditor)

For and on behalf of Haysmacintyre LLP, Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date: 29 October 2020

REFUGEE ACTION
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**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Restricted funds £'000	Unrestricted funds £'000	Total 2020 £'000
INCOME FROM:				
Donations	2	130	1,010	1,140
Investment and other income		-	6	6
<i>Charitable activities</i>	3	4,978	-	4,978
TOTAL (Total Income)		5,108	1,016	6,124
EXPENDITURE ON:				
<i>Raising funds:</i>		-	737	737
<i>Charitable activities:</i>				
AVR - Choices		-	-	-
Asylum advice and community development services		5,061	286	5,347
Campaigns		296	165	461
TOTAL (Total expenditure)	5	5,357	1,188	6,545
NET EXPENDITURE		(249)	(172)	(421)
NET MOVEMENT IN FUNDS FOR YEAR		(249)	(172)	(421)
TOTAL FUNDS AT START OF YEAR		1,663	2,272	3,935
TOTAL FUNDS AT END OF YEAR		1,414	2,100	3,514

NOTES

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

The notes on pages 39 to 61 form part of these financial statements.

All income and expenditure derive from continuing activities.

REFUGEE ACTION
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	Restricted funds £'000	Unrestricted funds £'000	Total 2019 £'000
INCOME FROM:				
Donations	2	130	962	1,092
Investment and other income		-	5	5
<i>Charitable activities</i>	3	6,163	-	6,163
TOTAL (Total Income)		6,293	967	7,260
EXPENDITURE ON:				
<i>Raising funds:</i>		-	820	820
<i>Charitable activities:</i>				
AVR - Choices		66	-	66
Asylum advice and community development services		5,449	715	6,164
Campaigns		338	146	484
TOTAL (Total expenditure)		5,853	1,681	7,534
NET INCOME/(EXPENDITURE)		440	(714)	(274)
NET MOVEMENT IN FUNDS FOR YEAR		440	(714)	(274)
TOTAL FUNDS AT START OF YEAR		1,223	2,986	4,209
TOTAL FUNDS AT END OF YEAR		1,663	2,272	3,935

REFUGEE ACTION
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BALANCE SHEET
AS AT 31 MARCH 2020

	Note	2020 £'000	2020 £'000	2019 £'000	2019 £'000
FIXED ASSETS					
Tangible fixed assets	8		35		37
CURRENT ASSETS					
Debtors	9	2,728		2,817	
Cash at bank and in hand		1,509		1,927	
		<u>4,237</u>		<u>4,744</u>	
CREDITORS: amounts falling due within one year		(758)		(846)	
		<u></u>		<u></u>	
NET CURRENT ASSETS			3,479		3,898
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS: amounts falling more than one year					
NET ASSETS			<u>3,514</u>		<u>3,935</u>
CHARITY FUNDS					
Restricted funds			1,414		1,663
Unrestricted funds:					
General Fund			1,558		1,539
Designated funds			542		733
			<u>3,514</u>		<u>3,935</u>

REFUGEE ACTION
(A company limited by guarantee)

BALANCE SHEET
AS AT 31 MARCH 2020

The financial statements were approved, and authorised for issue, by the Trustees on 20 October 2020 and signed on their behalf by:

Penny Lawrence

Penny Lawrence
Chair of the Board of Trustees

The notes on pages 39 to 61 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2020

	2020 £'000	<i>2019</i> <i>£'000</i>
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(378)	<i>(903)</i>
Cash flows from investing activities:		
(See reconciliation below):		
Dividends, interest and rents from investments	6	<i>5</i>
Purchase of property, plant and equipment	(46)	<i>-</i>
Net cash provided by (used in) investing activities	<u>(40)</u>	<u><i>5</i></u>
Change in cash and cash equivalents in reporting period	(418)	<i>(898)</i>
Cash and cash equivalents at the beginning of the reporting period	1,927	<i>2,825</i>
Cash and cash equivalents at the end of the reporting period	1,509	<i>1,927</i>

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2020

Reconciliation of net movement in funds to net cash flow from operating activities

	2020	<i>2019</i>
	£'000	<i>£'000</i>
Net movement in funds for the reporting period (as per the statement of financial activities)	(421)	<i>(274)</i>
Adjustment for:		
Depreciation charges	48	<i>58</i>
Dividends, interest and rents from investments	<i>(6)</i>	<i>(5)</i>
(Increase)/decrease in debtors	89	<i>(889)</i>
Increase/(decrease) in creditors	(88)	<i>207</i>
Net cash provided by (used in) operating activities	<u>(378)</u>	<u><i>(903)</i></u>

The notes on pages 39 to 61 form part of these financial statements.

Analysis of net funds

	At 1	Cash	At 31
	April 2019	flows	March 2020
	£'000	£'000	£'000
Cash at bank	1,927	(418)	1,509
Total	<u>1,927</u>	<u>(418)</u>	<u>1,509</u>

1. ACCOUNTING POLICIES

1.1 Basis of preparation under FRS 102 and SORP 2019

The Financial Statements of the Charity, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the 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) (Charities SORP (FRS 102) – Second Edition, Effective 1 January 2019), the Charities Act 2011 and the Companies Act 2006.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £1,000.

1.2 Going concern

The trustees assess whether the use of the going concern assumption is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of the foreseeable future, which the trustees consider to be a period of at least one year from the date of authorisation for issue of the financial statements, and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements. The trustees have considered the impact of Covid-19 on the future budgets and forecasts and are satisfied that the Charity remains a going concern.

1.3 Company status

Refugee Action is a company limited by guarantee in the United Kingdom. The members of the company are the trustees named on page 3. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The address of the registered office is given in the charity information on page 3 of these financial statements.

The nature of the Charity's operations and principal activities are to provide aid to refugees and asylum seekers, to promote the development of refugee communities, to improve access to employment and enhance opportunities for refugees and asylum seekers, and to raise awareness of refugee issues, influence policy and campaign for refugee rights.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

1.4 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.

1.5 Income

All income is 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 and that receipt of the funds is probable. The following specific policies are applied to particular categories of income.

- Donations and legacies are included in full in the Statement of Financial Activities when probable. 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.
- The value of services provided by general volunteers has not been included in the accounts.
- Income 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.

The Charity receives government grants in respect of Refugee Resettlement and Gateway projects. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred until entitlement is met.

1.6 Expenditure

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 (which include governance 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 donations and legacies. Campaigns costs are those costs incurred to secure practical changes by government that benefit asylum seekers and refugees, and to broaden and deepen public and political support for refugees. Support costs are those costs incurred in support of expenditure on the objects of the Charity and include the functions of Chief Executive's office, Finance, Human Resources and Information Technology teams. Governance costs included as part of support 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. Irrecoverable VAT is charged as an expense against the activities for which expenditure arose.

1.7 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, in a straight line 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 £1,000 are capitalised.

1.8 Debtors receivable and creditors payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

1.10 Liabilities and provisions

Liabilities are recognised when there is a present obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 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.

1.12 Employee benefits

When employees have rendered service to the Charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. Termination benefits, including redundancy costs, are recognised when the company has an obligation to pay the benefits and they can be measured reliably.

1.13 Pensions

Refugee Action has a group personal pension plan with Royal London (see note 14). The Royal London plan is a defined contribution scheme and contributions are recognised in the period in which they relate.

The pension charge for the year comprises the amount payable by the Charity to Royal London scheme and to employees' individual pension schemes where they are not part of the Royal London schemes in the year.

1.14 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. This is detailed in Note 15.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

1.15 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a Charitable Company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.16 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

1.17 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.

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

2. Donations

Year ending 31st March 2020

	Restricted Funds £'000	Unrestricted Funds £'000	Total 2020 £'000
Donations from the public	<u>130</u>	<u>1,010</u>	<u>1,140</u>
	<u>130</u>	<u>1,010</u>	<u>1,140</u>

The restricted income was received from J M T Cochrane (£80k) and Segelman Trust (£50k).

Year ending 31st March 2019

	Restricted Funds £'000	Unrestricted Funds £'000	Total 2019 £'000
Donations from the public	<u>130</u>	<u>962</u>	<u>1,092</u>
	<u>130</u>	<u>962</u>	<u>1,092</u>

The restricted income was received from J M T Cochrane (£80k) and Segelman Trust (£50k).

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

3. INCOME FROM CHARITABLE ACTIVITIES

	Total 2020 £'000	<i>Total 2019 £'000</i>
Home Office grants and contracts:		
Asylum advice and community development services		
Gateway Settlement services	1,346	<i>1,486</i>
Working English Project	147	<i>82</i>
Grants from other public authorities:		
Liverpool City Council	260	<i>734</i>
Manchester City Council		
The National Lottery Community Fund:		
Preventing Homelessness - Manchester	64	<i>65</i>
Liverpool Asylum Seeker Destitution	42	<i>33</i>
Street Legal Project	0	<i>68</i>
Transitions project - Bradford	103	<i>136</i>
Early Action Project	238	<i>270</i>
Asylum Crisis West Midlands	155	<i>31</i>
City of Bradford Metropolitan District Council	52	<i>53</i>
NHS Bradford Districts CCG	91	<i>86</i>
Birmingham County Council	1,069	<i>1,127</i>
Hackney City Council	0	<i>36</i>
Herfordshire City Council	95	<i>204</i>
Islington City Council	9	<i>144</i>
Staffordshire City Council	17	<i>298</i>
Shropshire City Council	257	<i>157</i>
Tower Hamlets City Council	0	<i>44</i>
Worcestershire City Council	98	<i>208</i>
The Legal Education Foundation	67	<i>74</i>
Comic Relief	189	<i>68</i>
Sigrid Rausing Trust	61	<i>61</i>
Unbound Philanthropy	107	<i>158</i>
The Esmée Fairbairn Foundation	105	<i>25</i>
Barrow Cadbury Trust	25	<i>50</i>
John Ellerman Foundation	0	<i>0</i>
Paul Hamlyn Foundation	55	<i>50</i>
City Bridge Trust	77	<i>55</i>

REFUGEE ACTION
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NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

The Alan and Babette Sainsbury Charitable Fund	25	10
The Joseph Rowntree Charitable Trust	54	55
BBC Children in Need	33	38
A B Charitable Trust	30	
Groundwork UK	51	35
The Utley Foundation	25	45
The Rayn foundation	12	24
Social Finance	0	127
The Aziz foundation	2	5
Islamic Relief UK	10	20
The Treeside Trust		1
	<hr/>	<hr/>
	4,971	6,163

All of the above income was restricted

The Charity received grants from the Home Office for the Gateway Protection Scheme and Working English Project as shown in Note 3. Refugee Action has also received grants from local authorities for the Syrian Resettlement Scheme, Family & Children's service and Advice & Health project. There were no unfulfilled conditions for any of these projects.

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

4. NET INCOME / EXPENDITURE

This is stated after charging:

	2020	2019
	£'000	£'000
Depreciation of tangible fixed assets	48	58
Auditors remuneration - audit (excluding VAT)	19	19
Other fees payable to auditors (excluding VAT)		

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

5. ANALYSIS OF EXPENDITURE

	Year ending 31st March 2020			
	Staff costs £'000	Office costs £'000	Other direct costs £'000	Allocated Support costs £'000
Costs of generating funds				
Fundraising & publicity	400	41	205	91
Charitable expenditure				
AVR Choices	-	-	-	-
Asylum advice & community development services	2,882	315	1,334	815
Campaigns	298	32	71	61
Costs of activities in furtherance of Charity's objects	3,180	347	1,405	876
Support costs	565	69	333	(967)
Total expenditure	4,145	457	1,943	-

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

	Year ending 31st March 2019			
	Staff costs £'000	Office costs £'000	Other direct costs £'000	Allocated Support costs £'000
Costs of generating funds				
Fundraising & publicity	355	41	363	61
Charitable expenditure				
AVR Choices	49	6	3	7
Asylum advice & community development services	2,922	370	2,056	816
Campaigns	303	33	110	38
Costs of activities in furtherance of Charity's objects	3,274	409	2,169	861
Support costs	466	101	355	(922)
Total expenditure	4,095	551	2,887	-

Of the total £6.5m (2019: £7.5m) expenditure £5.3m (2019: £5.9m) was restricted with the balance of £1.2m (2019: £1.7m) being unrestricted.

Details of Staff costs and Support costs are given respectively in Notes 6 and 7.

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

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

6. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	2020	<i>2019</i>
	£'000	<i>£'000</i>
Salaries	3,324	<i>3,262</i>
Social security costs	326	<i>319</i>
Pension costs	350	<i>321</i>
Redundancy payments	17	<i>52</i>
Agency staff	128	<i>141</i>
	4,145	<i>4,095</i>

The redundancy payments were in relation to seven staff made redundant (2019: four). The total expenditure of £17k was charged to restricted funds (2019: £4k to restricted funds and £48k to unrestricted funds).

The average monthly numbers of employees during the year was as follows:

	2020	<i>2019</i>
	No.	<i>No.</i>
Fundraising and publicity	9	<i>7</i>
AVR - Choices	-	<i>-</i>
Asylum advice and community development services	82	<i>83</i>
Campaigns	6	<i>6</i>
Support costs	10	<i>10</i>
	107	<i>106</i>

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

Trustees and Key Management Personnel remuneration and expenses:

The total amount of employee benefits received by key management personnel, as defined within the Trustees' Report, is £487,278 (2019: £427,010). The Chief Executive's benefits excluding employer's pension was £91,475 (2019: £89,651). All other employees earned less than £60,000.

7 Trustees (2019 – 4) received reimbursements for travel and subsistence expenses amounting to £1,992 (2019 - £805). No Trustees received any remuneration (2019 – Nil).

The Charity contributes 8 percent 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. The Charity pays contributions for those employees who opt to participate in the scheme but has no liability to provide pensions to former employees. Until July 2017 staff had an option to 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 overpayments amounting to £26 (2019: £26 outstanding overpayments), which are included in Creditors.

7. SUPPORT COSTS

	2020	<i>2019</i>
	£'000	<i>£'000</i>
Finance	172	<i>166</i>
Human Resources	194	<i>230</i>
Information Technology	309	<i>251</i>
Chief Executive's office	251	<i>234</i>
Governance costs	41	<i>41</i>
	967	<i>922</i>

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

Governance costs

	2020	<i>2019</i>
	£'000	<i>£'000</i>
Staff costs (see below)	16	<i>16</i>
Overhead allocation	1	<i>1</i>
Audit and accountancy fees	23	<i>23</i>
Trustee expenses	1	<i>1</i>
	<hr/>	<hr/>
	£ 41	<i>£ 41</i>
	<hr/>	<hr/>

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

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

8. TANGIBLE FIXED ASSETS

	Furniture, fittings and equipment £'000	Leasehold improve- ments £'000	Total 2020 £'000	<i>Total 2019 £'000</i>
Cost				
At start of the year	338	50	388	495
Additions	46	-	46	-
Disposals	(162)	-	(162)	(107)
At end of the year	222	50	272	388
Depreciation				
At start of the year	301	50	351	400
Charged for the year	48	-	48	58
Eliminated on disposal	(162)	-	(162)	(107)
Loss on disposal	-	-	-	-
At end of the year	187	50	237	351
Net book value at start of the year	37	-	37	95
Net book value at end of the year	35	-	35	37

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

9. DEBTORS - Amounts falling due within one year

	2020	2,019
	£'000	£'000
Grants receivable	2,509	2,604
Prepayments	89	167
Other debtors	130	46
	2,728	2,817

10. CREDITORS - Amounts falling due within one year

	2020	2,019
	£'000	£'000
Trade creditors	185	344
Taxes and social security	185	338
Grant income repayable	-	-
Accruals	22	22
Deferred income	366	142
	758	846

11. COMMITMENTS

At 31 March 2020 the Charity had future minimum lease payments under non-cancellable operating leases on its premises as follows:

	2020	2,019
	£'000	£'000
Expiry date:		
Within 1 year	177	167
Within 2 to 5 years	212	137
	389	304

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

12. STATEMENT OF FUNDS 2020

	Brought Forward £'000	Income £'000	Expen diture £'000	Transf ers In/(out) £'000	Carrie d Forwar d £'000
DESIGNATED FUNDS					
Fixed assets	25	46	(38)		33
Front-line services, Donor acquisition and campaigns fund	708			(199)	509
TOTAL GENERAL FUND	733	46	(38)	(199)	542
	1,539	970	(1,150)	199	1,558
UNRESTRICTED	2,272	1,016	(1,188)	-	2,100
RESTRICTED FUNDS					
Asylum advice services	1	-	(1)		-
Community development projects	423	1,618	(1,620)	-	421
Gateway Settlement	60	1,347	(1,350)	-	57
VPRS projects	1,176	1,806	(2,090)	-	892
Campaigns	1	337	(296)	-	42
Other projects	2	-	-	-	2
RESTRICTED	1,663	5,108	(5,357)	-	1,414
TOTAL FUNDS	3,935	6,124	(6,545)	-	3,514

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

Designated funds

The Fixed assets fund reflects the unrestricted resources tied up in fixed assets and represents the net book value at the year end.

Refugee Action is in the midst of an ongoing strategy to achieve financial sustainability by 2021-22, a process triggered by the loss of over 80% of our income following the closure of a Home Office funded programme in 2015-16. The strategy is based on investing our reserves to enable us to substantially increase our public funding base, run campaigns and deliver front-line services. Trustees have thus established the Front-line services, Donor acquisition and campaigns fund to help finance the investments required for these activities until 2021-22. Following a thorough review Trustees have concluded the total investments required for this purpose in 2020-21 and 2021-22 to be £542k. As a result, Trustees have decided to transfer £199k from this fund to the general fund to reflect the amount which is required.

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.

Various funders have contributed towards the Charity's front-line services, which provide practical support and advice to asylum seekers and the successful integration of resettled refugees in different parts of the UK. This includes the Gateway Settlement Project, funded by the Home Office, which 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.

Refugee Action won contracts for the Syrian resettlement scheme from different local authorities in England. The project provides integration support to Syrian refugees who arrive in the UK under the government's Syrian Vulnerable Persons Resettlement programme.

The Campaigns fund financed by various funders is used to contribute towards the costs of the team that leads on Refugee Action's campaigning work.

The balances on all the funds are due to be spent in the period to March 2021, except to the extent that they are represented by fixed assets (see Note 13).

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

STATEMENT OF FUNDS 2019

	Brought Forward £'000	Inco me £'000	Expen diture £'000	Trans fers In/(ou t) £'000	Carried Forward £'000
DESIGNATED FUNDS					
Fixed assets	72	-	(47)		25
Pension fund	845	-	(613)	(232)	-
Premises leases	243	-	-	(243)	-
Redundancy fund	195		(25)	(170)	-
Sickness & maternity leave	50	-	-	(50)	-
Front-line services, Donor acquisition and campaigns fund	914		(29)	(177)	708
TOTAL GENERAL FUND	2,319	-	(714)	(872)	733
	667	967	(967)	872	1,539
UNRESTRICTED	2,986	967	(1,681)	-	2,272
RESTRICTED FUNDS					
Asylum advice services	44	10	(53)		1
Voluntary return project	65		(65)		-
Community development projects	550	1,422	(1,549)	-	423
Gateway Settlement	62	1,487	(1,489)	-	60
VPRS projects	470	3,078	(2,372)	-	1,176
Campaigns	30	296	(325)	-	1
Other projects	2	-	-	-	2

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

RESTRICTED	1,223	6,293	(5,853)	-	1,663
TOTAL FUNDS	4,209	7,260	(7,534)	-	3,935

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS 2020

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.

	Tangible fixed assets £'000	Net current assets £'000	Total £'000
Restricted funds:			
Asylum advice services	-	-	-
Community development projects	-	420	420
Gateway Settlement	1	56	57
VPRS projects	1	892	893
Campaigns	-	42	42
Other projects	-	2	2
Total restricted funds	2	1,412	1,414
Total unrestricted funds	33	2,067	2,100
Total	35	3,479	3,514

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020**

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2019

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.

	Tangible fixed assets £'000	Net current assets £'000	Total £'000
Restricted funds:			
Asylum advice services	1	-	1
Voluntary return project		-	-
Community development projects	1	422	423
Gateway Settlement	4	56	60
VPRS projects	6	1,170	1,176
Campaigns	-	1	1
Other projects	-	2	2
Total restricted funds	12	1,651	1,663
Total unrestricted funds	25	2,247	2,272
Total	37	3,898	3,935

14. PENSION SCHEME

Refugee Action has a pension scheme with Royal London. 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.

The Royal London group personal pension plan is a defined contribution scheme. At the balance sheet date there were 102 (2019 – 106) active members of the plan employed by the Charity.

15. Related parties

There were no related party transactions during the year ended 31st March 2020 or 31st March 2019.

REFUGEE ACTION
(A company limited by guarantee)

FOR THE YEAR ENDED 31 MARCH 2020

Head Office

Victoria Charity Centre
11 Belgrave Road
London SW1V 1RB

Refugee Action is an independent, national charity with forty years of experience of developing and delivering solutions to the challenges faced by refugees and people seeking asylum in the UK.

Our vision is that refugees and people seeking asylum will be welcome in the UK. They will get justice, live free of poverty and successfully rebuild their lives. We provide practical support to refugees and people seeking asylum; train and support other charities working with refugees and people seeking asylum; and make the case to government for policies that improve their ability to access justice and rebuild their lives.

Company no. 01593454 Registered charity no. 283660

To make a donation towards our work please go to
www.refugee-action.org.uk/give or call 0845 894 2536

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