

Report of the Trustees and
Unaudited Financial Statements
for the Period 7 October 2020 to 30 September 2021
for
Refugee Legal Support

Faiz & Co. Limited
Chartered Accountants
8B Accommodation Road
London
NW11 8ED

Refugee Legal Support

Contents of the Financial Statements for the Period 7 October 2020 to 30 September 2021

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 14
Detailed Statement of Financial Activities	15 to 16

The trustees present their report with the financial statements of the charity for the period 7 October 2020 to 30 September 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Charitable objectives as per the charity's constitution

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

- To relieve poverty, sickness, and distress of persons who are internally displaced or in migration or who are asylum seekers or refugees fleeing situations including (but not limited to) war, persecution, and climate change and their families and any dependants who are in conditions of need, hardship and distress;
- to advance education including the education and training of the Beneficiaries;
- to preserve and protect the physical and mental health of the Beneficiaries including but not limited to protecting the rights of the Beneficiaries; and
- to advance the education of the public in general about the issues relating to refugees and those seeking asylum.

Our mission and values

We work in solidarity with people who migrate. We advance safe migration through legal support, casework, strategic litigation, outreach, training, and partnerships. We advocate for the promotion and protection of people's rights throughout the migration process.

- We recognise that immigration systems are weighted against those forced to migrate and we challenge hostile policy in an effort to level the playing field
- We stand opposed to all forms of violence against people compelled to migrate, including those who are undocumented.
- We support the global movement that fights entrenched inequalities, racism and other forms of discrimination that force people to migrate.
- We strive to develop inclusive, sustainable and regenerative ways of working and facilitate the inclusion of those with lived migration experience.

We strive to give high quality legal advice in an accessible and humane way. We are particularly committed to serving those who often fall through the cracks and struggle to access legal advice and representation due to social exclusion and systemic racism.

Refugee Legal Support

Report of the Trustees

for the Period 7 October 2020 to 30 September 2021

OBJECTIVES AND ACTIVITIES

Significant activities

Refugee Legal Support was involved in the following activities;

Legal Support

In the year end September 2021, through our work, we have provided legal assistance in the form one-off advice, full representation or case building and preparation to:

- 100 families who wish to be reunited in the UK;
- 207 families who either wish to reunite with their loved ones in Europe or need advice in relation to their asylum claim in Greece.

In addition, we have signposted 98 individuals to other organisations for additional support.

Community Outreach

During the year 6 visits were made in refugee camps in Greece to share legal information with the residents of the camps.

Training

During the year Refugee Legal Support delivered 6 training sessions to other organisations and the wider public in relation to the family reunification legal framework for asylum seekers and refugees in the UK and in Europe.

In addition to the above, Refugee Legal Support participated in 3 conferences and webinars, sharing our staff expertise on family reunion and asylum law.

Advocacy

During the year Refugee Legal Support

- co-signed 8 open letters to the EU institutions and the Greek government speaking out against unfair asylum policies;
- responded to the open consultation in relation to the New Plan for Immigration and produced a comprehensive response to the New Borders and Nationality Bill in the UK;
- became members of the Families Together Coalition and took part in the Together with Refugees Campaign.

Raising awareness

Through our social media and website posts and our crowdfunding campaigns, we share verified information and commentaries about policies affecting people on the move all around Europe and the UK.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

This year, our funding came from diverse sources, namely:

- Law Firms (Allen & Overy, Ashurst, Orrick, Reed Smith LLP, Simmons & Simmons, White & Case)
- Chambers (Matrix Chambers)
- Trusts & Foundations (Paul Hamlyn Foundation, Blue Moon Trust, London Legal Support Trust)
- Corporations (Lush Charity Pot)
- Charities (Donate 4 Refugees)
- Individual giving and Crowdfunding (Crowdfunder platform and donations directly to our bank account)

ACHIEVEMENT AND PERFORMANCE

Impact of Covid - 19 and Brexit : our year at a glance

UK

In the UK, we've responded to the new challenges presented by Brexit. We are now OISC registered, ensuring that we can provide essential immigration advice, and we've worked with our partner law firms to launch our Family Reunion from Europe project to ensure that a safe legal route for refugees with family in this country remains open, despite the loss of the relevant EU regulations. Already, this project has helped more than 200 people and will go from strength to strength this year. With challenges on all fronts, our legal expertise, presence on the ground and agility in meeting emerging challenges were more important than ever this year. Looking back over the year, we're incredibly proud of how Refugee Legal Support has risen to meet these challenges. Most recently, we've again demonstrated our ability to respond to changing needs on the ground with the rapid development of our new project to help Afghans, which will launch at the end of 2021.

The last year has been a traumatic one for asylum seekers in the UK. Since January, the end of the Brexit implementation period has killed one of the very few safe and legal routes for them to bring their loved ones to join them in the United Kingdom: the Dublin Regulations. Through the chaotic journey that follows when people flee their home, they're often separated from loved ones. We've launched the Family Reunion from Europe project in collaboration with six commercial law firms - Allen & Overy, Orrick, White & Case, Ashurst, Reed Smith and Simmons & Simmons - to provide accessible and high quality legal advice. Delivered remotely to people across the UK and their families in Europe, this service will keep this vital route to family reunification open.

Under our expert supervision, our partner law firms provide pro bono legal support to separated families in the UK. We've primarily assisted people with family members stranded in Greece and France, as well as advising clients in Germany and Malta. We focus on providing as many people as possible with specialist advice, guidance and information about the UK Immigration Rules, the UK Legal Aid scope and the notion of Entry Clearance. We then prepare cases so they can be taken on by Legal Aid providers. In the event that a case can't be referred, we also have capacity to take a limited number of cases for direct casework within our team.

Through this project, we've identified a number of unlawful decisions by the home office to refuse family reunification applications that predate the UK leaving the Dublin regulations. We've worked with partner law firms and barristers to challenge these decisions at judicial review. Five of these cases were successful and our clients made it to the UK safely to reunite with their loved ones.

Refugee Legal Support

Report of the Trustees

for the Period 7 October 2020 to 30 September 2021

ACHIEVEMENT AND PERFORMANCE

Greece

This year, the coronavirus crisis and hostile Greek government policies have presented new and unprecedented challenges to people forced to migrate. The Greek asylum process has become more challenging than ever, with authorities now giving extremely short notice for asylum interviews, making it almost impossible for people in the process of seeking asylum to find a lawyer in time, while changes to admissibility rules and an opaque move to online applications have made the process more difficult than ever. In Greece, the lockdown forced us to rearrange our casework as the Greek asylum procedures were suspended. The team moved swiftly to change focus, getting post-Brexit information out to migrant communities and producing expert advice online in a number of languages, both in writing and in audio. We also prioritised the areas where we could continue to make an impact, including UK family reunification applications ahead of the end of the Brexit transition period and keeping the wider sector informed. In January 2021, having managed to remain sustainable and survive the dearth of funding that followed the "refugee crisis" in Greece, we kept expanding. To underpin our Family Reunion from Europe (FRFE) project in the UK we established a presence on the island of Lesbos to ensure that essential legal information and casework assistance in relation to family reunion to the UK post Brexit is accessible to people on the hotspots of the Eastern Aegean islands.

Organisational growth and plans for the future

It's also been an important year organisationally and in many ways we end the year in a stronger position than ever. We're now an independent charity in the UK and a registered entity in Greece and, with the support of our partners, we've managed to dramatically increase our capacity. With funding from Trusts and Foundations and crowdfunding, we managed to grow our team by recruiting a Programmes Manager, a Fundraising Lead, a Project Coordinator and a Casework Supervisor. Our board of trustees is due to grow, welcoming four new members by the end of the calendar year whilst our Arts Project and the Afghan Pro Bono Initiative are due to launch before the start of 2022.

FINANCIAL REVIEW

Financial position

The total incoming resources amounted to £176,368 of which £51,648 was for restricted purposes. The resources expended totalled £84,772 including £39,137 spent out of the restricted funds. £64,128 of this expenditure related to staff costs involved in support services to the charitable activities. The total amount of unrestricted funds at the year end amounted to £79,268 and restricted funds totalled to £12,331.

General funds comprise the funds available to the charity for which use is designated for specific projects the charity has committed to delivering in line with its charitable objectives in the following year (£28,900 designated to the Athens clinic project).

Investment policy

Any surplus funds are placed on short term deposit accounts.

FINANCIAL REVIEW

Reserves policy

The Reserves Funds 1 and 2 (total of £32,900) comprise the funds available to the charity that the Trustees have agreed to use in the event that the charity had to close to ensure that costs related to:

- redundancy and winding down business are covered (Reserve fund 1: £12,900) and that;
- all legal casework delivered by the charity is responsibly handled (Reserve Fund 2: £20,000).

This policy would ensure adequate working capital and financial resilience for the charity. For Refugee Legal Support to meet the objectives of this policy, the Trustees agreed that the charity should aim for free reserves of £32,900 (around four months' current expenditure). The Trustees took into consideration when deciding on the above reserves:

- the equivalent maintenance of essential services for beneficiaries;
- the risks of unplanned closure associated with the charity's business model;
- spending commitments;
- potential liabilities and;
- financial forecasts and responsibilities in relation to responsibly closing or referring its cases (main activity being legal support).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Refugee Legal Support is controlled by its governing document, its constitution, signed on 6.10.2020 by its trustees in the UK. The charity is a Charitable Incorporated Organisation and is regulated by the Charity Commission for England and Wales. Refugee Legal Support became a registered charity on 7.10.2020. Refugee Legal Support holds its funds in two bank accounts: one in the UK (Triodos Bank) and one in Greece (Alpha Bank). The transactions of both bank accounts are reported in the annexed accounts.

Refugee Legal Support is also incorporated in Greece as a civil non-profit organisation ("AMKE") under Greek law (General Commercial Registry No: 155695901000) with the name Refugee Legal Support Greece and the trading name RLS-Greece. RLS-Greece is subject to Greek financial regulations, including the annual financial audit. RLS-Greece's registered office is at 28th Karaiskaki Str. Athens, postal code 10554, Greece. RLS-Greece is governed by its constitution which can be found on the charity website.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1191680

Principal address

Second Floor
Norvin House
45-55 Commercial Street
London
E1 6BD

Trustees

MS A Elder (appointed 7.10.20)
Ms E M Doerr (appointed 7.10.20)
Ms S Booker (appointed 7.10.20) (resigned 30.7.21)
Ms R Chapman (appointed 22.3.21)

Refugee Legal Support

Report of the Trustees

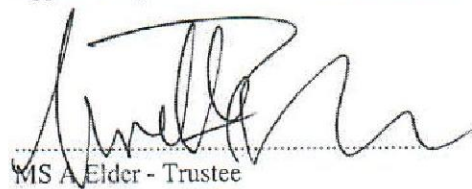
for the Period 7 October 2020 to 30 September 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Jamal M Chaudhry
FCCA
Faiz & Co. Limited
Chartered Accountants
8B Accommodation Road
London
NW11 8ED

Approved by order of the board of trustees on 22-11-2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'MS A Elder', written over a horizontal dotted line.

MS A Elder - Trustee

Independent Examiner's Report to the Trustees of
Refugee Legal Support

Independent examiner's report to the trustees of Refugee Legal Support

I report to the charity trustees on my examination of the accounts of Refugee Legal Support (the Trust) for the period 7 October 2020 to 30 September 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Jamal M Chaudhry
FCCA
Faiz & Co. Limited
Chartered Accountants
8B Accommodation Road
London
NW11 8ED

Date: 09/12/2021

Refugee Legal Support

Statement of Financial Activities

for the Period 7 October 2020 to 30 September 2021

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		123,634	51,468	175,102
Charitable activities				
Support cost		1,233	-	1,233
Investment income	2	33	-	33
Total		124,900	51,468	176,368
EXPENDITURE ON				
Charitable activities				
Support cost		45,635	39,137	84,772
NET INCOME		79,265	12,331	91,596
TOTAL FUNDS CARRIED FORWARD		79,265	12,331	91,596

The notes form part of these financial statements

Refugee Legal Support

Balance Sheet

30 September 2021

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
FIXED ASSETS				
Tangible assets	4	750	-	750
CURRENT ASSETS				
Debtors	5	-	724	724
Cash at bank		81,356	49,705	131,061
		<u>81,356</u>	<u>50,429</u>	<u>131,785</u>
CREDITORS				
Amounts falling due within one year	6	(2,841)	(38,098)	(40,939)
NET CURRENT ASSETS		<u>78,515</u>	<u>12,331</u>	<u>90,846</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>79,265</u>	<u>12,331</u>	<u>91,596</u>
NET ASSETS		<u><u>79,265</u></u>	<u><u>12,331</u></u>	<u><u>91,596</u></u>

The notes form part of these financial statements

Refugee Legal Support

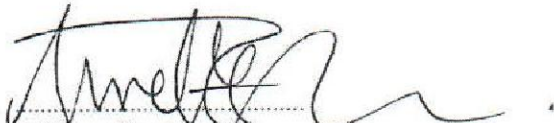
Balance Sheet - continued
30 September 2021

FUNDS


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Unrestricted funds:	
General fund	17,465
Designated Funds	28,900
Fund Reserves 1	12,900
Fund Reserves 2	20,000
	<hr/>
	79,265
Restricted funds	12,331
	<hr/>
TOTAL FUNDS	91,596
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The financial statements were approved by the Board of Trustees and authorised for issue on ~~22-11-2021~~ and were signed on its behalf by:


A Elder - Trustee


R Chapman - Trustee


E M Doerr - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Refugee Legal Support

Notes to the Financial Statements - continued
for the Period 7 October 2020 to 30 September 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	£
Deposit account interest	33
	<u>33</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 September 2021.

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
Additions	1,000
	<u>1,000</u>
DEPRECIATION	
Charge for year	250
	<u>250</u>
NET BOOK VALUE	
At 30 September 2021	750
	<u>750</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	724
	<u>724</u>

Notes to the Financial Statements - continued
for the Period 7 October 2020 to 30 September 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Bank loans and overdrafts (see note 7)	843
Trade creditors	4,011
Taxation and social security	212
Other creditors	35,873
	<u>40,939</u>

7. LOANS

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Bank overdrafts	<u>843</u>

8. MOVEMENT IN FUNDS

	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds			
General fund	79,265	(61,800)	17,465
Designated Funds	-	28,900	28,900
Fund Reserves 1	-	12,900	12,900
Fund Reserves 2	-	20,000	20,000
	<u>79,265</u>	<u>-</u>	<u>79,265</u>
Restricted funds			
Restricted Funds	12,331	-	12,331
	<u>12,331</u>	<u>-</u>	<u>12,331</u>
TOTAL FUNDS	<u>91,596</u>	<u>-</u>	<u>91,596</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,900	(45,635)	79,265
Restricted funds			
Restricted Funds	51,468	(39,137)	12,331
	<u>176,368</u>	<u>(84,772)</u>	<u>91,596</u>
TOTAL FUNDS	<u>176,368</u>	<u>(84,772)</u>	<u>91,596</u>

Refugee Legal Support

Notes to the Financial Statements - continued
for the Period 7 October 2020 to 30 September 2021

8. MOVEMENT IN FUNDS - continued

Purposes of separate unrestricted funds

Designated Funds

The trustees have designated funds of £28,900 to cover the followings costs:

- a) A newly appointed fundraiser's salary of £2,000 per month for 4 months, equalling to £8,000;
- b) Funding for Arts project of £5,500; and
- c) Running of the Athens Clinic Project in its current form for approx. for 4 months £15,400.

Fund Reserve 1

The trustees have designated the funds of £12,900 in case of winding down the operations. This fund is roughly equivalent to 15% of the anticipated expenditures to wind down and to cover any redundancy pays.

Fund Reserve 2

The trustees have designated further funds of £20,000 in case of winding down the operations as well. However these funds have been designated to provide adequate working capital to responsibly close or refer ongoing cases and allow a small provision for urgent level assistance.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 September 2021.

Refugee Legal Support

Detailed Statement of Financial Activities for the Period 7 October 2020 to 30 September 2021

£

INCOME AND ENDOWMENTS

Donations and legacies

Gifts 175,102

Investment income

Deposit account interest 33

Charitable activities

Other income 1,233

Total incoming resources 176,368

EXPENDITURE

Charitable activities

Wages 62,577

Social security 1,232

Pensions 319

Direct expenses 3,027

Interpreters fees 6,098

73,253

Support costs

Management

Training cost 1,264

Rent, Rates and water 1,198

Insurance 352

Telephone 551

Advertising 1,736

Travelling 370

Office expenses 216

IT expenses 119

5,806

Finance

Bank charges 313

Depreciation of tangible fixed assets 250

563

Governance costs

Legal fees 2,381

Carried forward 2,381

This page does not form part of the statutory financial statements

Refugee Legal Support

Detailed Statement of Financial Activities
for the Period 7 October 2020 to 30 September 2021

	£
Governance costs	
Brought forward	2,381
Accountancy fees	2,619
Subscription	150
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	5,150
	<hr/>
Total resources expended	84,772
	<hr/>
Net income	91,596
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