

Company no. 07607693
Charity no. 1143313

Borderlands (South West) Limited
Report and Unaudited Financial Statements
31 March 2017

Borderlands (South West) Limited

Reference and administrative details

For the period ended 31 March 2017

Company number 07607693

Charity number 1143313

Registered office and operational address The Assisi Centre
Lawfords Gate
Bristol
BS5 0RE

Trustees Trustees, who are also directors under company law, who served during the period and up to the date of this report were as follows:

Andrew Bent	
Peter Browne	appointed 29 July 2017
Alison Clarkson Webb	appointed 1 May 2016
Eileen Emmanuel	appointed 1 May 2016
John Flannery	
Mary Hopper	
Richard McKay	
Antonio Stavrou	
Nicholas Tarr	appointed 1 July 2016
Margaret Ulloa	

Bankers Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Borderlands (South West) Limited

Report of the trustees

For the period ended 31 March 2017

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Structure, governance and management

Structure

Borderlands (South West) Limited is constituted as a registered charity and company limited by guarantee.

Nature of governing document

The Memorandum and Articles of Association of the Company.

Recruitment and appointment of trustees

New trustees are recruited by invitation from the networks of existing trustees, by recommendation, and occasionally by advertising. Following a detailed selection process approved by the Board, and the appropriate background checks, they are formally appointed after discussion at a meeting of the trustees.

Objectives and activities

Objects and aims

To relieve asylum seekers and refugees in need, hardship and distress by reason of their social and economic circumstances by such charitable means as the trustees shall determine including the advancement of education, relief of poverty and the preservation and protection of good health.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society); sexual exploitation.

To advance the education of the public in the subject of those groups mentioned above with the aim of increasing community cohesion and to inform public policy. For the purpose of this clause, community cohesion is a term to describe how everyone in a geographical area lives alongside each other with mutual understanding and respect.

To promote general charitable purposes for the benefit of the community of Bristol and the surrounding area, and to provide relief from financial hardship and social and/or economic disadvantage and to advance the education of its residents of all ages; and in particular to provide opportunities for the aforementioned residents to participate fully in the life of their community in ways which address and alleviate social and economic disadvantage.

Borderlands (South West) Limited

Report of the trustees

For the period ended 31 March 2017

Main activities

Drop-in centre

Our Drop-in is a safe space where asylum seekers and refugees can receive a warm welcome, a hot meal and support to rebuild their lives. It runs at the Assisi Centre in Easton two days a week for 51 weeks per annum. We offer:

- a compassionate welcome and a free hot meal;
- classes in English, Maths and IT;
- signposting and problem solving, e.g. booking an appointment with a GP or dentist, housing or benefits access, correspondence or questions;
- expert advice from partner agencies such as The Haven (primary healthcare), the Red Cross (benefits and family reunions) and Ashley Community Housing (careers). These agencies attend our Drop-in regularly to deliver their professional advice in a place that our beneficiaries know and feel safe in;
- recreational activities e.g. arts and crafts, table tennis, creative writing, and occasional trips e.g. to the seaside;
- distribution of food bags, toiletries, sanitary towels and donated clothes, all of which help people to survive from one week to the next;
- training and support to become volunteers in our charity and others e.g. at Windmill Hill City Farm; and
- we also host an osteopath, the Prince's Trust (training), and Up Our Street (an organisation who promote community cohesion in Easton & Lawrence Hill). The Royal Literary Fund and the Arnolfini Gallery have both run workshops for our drop-in members.

Mentoring project

With funding from the Big Lottery People's Projects Borderland's innovative Mentoring Project was started in April 2016. The project provides asylum seekers and refugees with one-to-one support through creating a safe relationship with a local 'mentor' to support them to achieve an agreed personal goal within a period of 6 months. Mentors meet mentees once a week for an hour of face-to-face contact and are available by phone or social media at agreed times for more support if needed.

The project aims to:

- build the knowledge and confidence of refugees and asylum seekers to access opportunities, systems and services in Bristol that could improve their lives;
- train and support volunteer mentors to provide practical and emotional support to asylum seekers and refugees living in Bristol;
- build the skills and knowledge of local people in Bristol to support refugees and asylum seekers and enhance community capacity, understanding and inclusion; and
- enable refugees to make their own way in life and help them to lead independent, productive, fulfilled lives and have a greater understanding of UK culture.

Borderlands (South West) Limited

Report of the trustees

For the period ended 31 March 2017

Mentors and mentees are matched based on the needs (linguistic, practical and/or emotional) of the mentee and the skill set and experience of the mentor (some mentors were refugees and asylum seekers themselves). Volunteers are trained in the personal and practical skills necessary to be an effective mentor for refugees and asylum seekers e.g. improving their English, finding local places of worship, registering with a GP, dealing with culture shock and with fear and uncertainty, opening a bank account and getting a National Insurance number. Borderlands runs follow-on monthly training, information and advice sessions for volunteers and provides them with 1-2-1 support through team leaders and an 'escalation' service to the Mentoring Project Manager. All volunteer mentors have enhanced DBS checks.

The initial Mentoring Project was funded until 31 March 2017, following which a final report was submitted to our funders. They expressed their satisfaction with the delivery and outcomes achieved, and encouraged us to continue with the project. The trustees recognise the value and importance of the project and have committed themselves to ensuring its continuance.

Campaigning and awareness

Borderlands regularly gives talks in schools, colleges, churches and community groups to raise awareness of the issues facing asylum seekers and refugees in the UK, as well as giving TV and radio interviews and participating in national campaigns such as Refugee Week and local events. We seek to counteract the negative stereotyping of asylum seekers and refugees presented in the media, and to present a more factual and informed insight into their lives in Bristol. By challenging prejudice and changing attitudes, we aim to contribute to better integration and improve social cohesion.

Legal fund

A designated fund established by the trustees, this provides assistance with legal costs to enable asylum-seekers to seek justice when public funds are not available.

Destitution fund

A designated fund established by the trustees, this provides small sums to support those in destitution or experiencing a sudden financial emergency.

Bristol Pride Without Borders Project

Borderlands was a founding member, in partnership with other agencies, of Bristol Pride Without Borders group. An increasing number of LGBT+ who have experienced severe persecution as a result of their sexual identity, or for whom it has been impossible to express this identity, claim asylum in the UK. While a number of them are sufficiently confident to become activists fighting for an end to discrimination against LGBT+ people in their home country and elsewhere, many risk becoming doubly marginalised, fearing continued prejudice from the wider asylum community, as well as sharing the difficulties experienced by all asylum-seekers.

The Pride Without Borders Group meets regularly to provide them with a safe and confidential space to meet others in a similar situation, to express themselves openly and provide mutual support and encouragement. Sharing activities helps to reduce feelings of loneliness and isolation. Staff and volunteers from partner agencies have acted as witnesses in Immigration Tribunal appeals, with a considerable degree of success.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Borderlands (South West) Limited

Report of the trustees

For the period ended 31 March 2017

The charity delivers public benefit both directly to users of its activities, listed above, and to the wider public through increased community cohesion and inclusion, and by increasing general awareness and understanding of issues relating to asylum-seekers and refugees.

Achievements and performance

Our beneficiaries

There are an increasing number of asylum seekers and refugees attending our Drop-In: in 2016-17 we welcomed over 533 different people from over 51 countries, 255 of them for the first time. Our beneficiaries come from countries that are outside those considered 'safe' by the UK Home Office, such as Eritrea, Ethiopia, Republic of Congo, Nigeria, Iraq, Kenya, Sudan, Somalia, Iran and Afghanistan. 63% of the people we work with are Muslim - many have fled from Al Qaeda, ISIS or Al Shabaab (a militant group in Somalia) in fear for their lives. 27% of our beneficiaries are female and 73% are male, and 72% are aged between 25 and 49.

We estimate that about 35% of our members are refugees, 55% are asylum seekers and around 10% have had their asylum claims refused and are destitute with no support except from charities. Some asylum seekers attend our Drop-In on a regular basis, and a larger number are in Bristol temporarily before being moved to other cities. Approximately 15% of our beneficiaries manage to have a hot meal only at Drop-in centres, and many live daily in 'survival mode'. All are impoverished, isolated and excluded within mainstream society.

The majority of our members live in BS5 (Easton & Lawrence Hill), some live in St Paul's (BS2), a considerable number live further out, such as in Kingswood (South Gloucestershire / BS16).

Our approach

Borderlands aims to build the resourcefulness, resilience and capacity of asylum seekers and refugees so that they can help themselves and each other through sharing information, non-specialist advice, experiences and friendship. Approximately 10% of our volunteers are seeking asylum or are former asylum seekers who have gained the right to remain in the UK permanently and can offer appropriate advice and support to more recent arrivals based on their own personal experience.

One of our key principles is that our beneficiaries ('members') have a key role in designing our services based on their own needs and experiences. Along with other volunteers, member-volunteers take part in quarterly volunteer consultation meetings and weekly morning briefings, which gives them an opportunity to shape the services provided and a sense of ownership and influence. Our Members' Forum is open for any Borderlands member to attend and voice any concerns or feedback they may have. This group advises the Trustees on the development and delivery of our services, ensuring that our services are always evolving and responsive to emerging needs. All Trustees meetings are attended by an asylum seeker who has been involved with the charity since the early days (he is not allowed to be a Trustee because of his status).

Borderlands works in partnership with a range of other charities and agencies, in particular Bristol Refugee Rights, which has similar charitable aims and runs a drop-in in the Bristol district of St Pauls on some of the days when Borderlands drop-in is not available. The Haven and the Red Cross regularly attend our Drop-in to provide expert services and advice. We work with the Bristol Refugee Forum, which brings together all the local agencies working with asylum seekers and refugees, to co-ordinate our services and identify issues and common problems and joint strategies for responding to them.

Borderlands (South West) Limited

Report of the trustees

For the period ended 31 March 2017

Outcomes

We aim to achieve the following outcomes for our beneficiaries:

- build the knowledge and confidence of refugees and asylum seekers to access opportunities, systems and services in Bristol that could improve their lives;
- train and support volunteer mentors to provide practical and emotional support to asylum seekers and refugees living in Bristol;
- build the skills and knowledge of local people in Bristol to support refugees and asylum seekers and enhance community capacity, understanding and inclusion; and
- enable refugees to make their own way in life and help them to lead independent, productive, fulfilled lives and have a greater understanding of UK culture.

Our impact

Borderlands regularly carries out monitoring and evaluation of our service delivery. The results are analysed and then reviewed by the Staff, Members' Forum and Board of Trustees to inform our future service. The evaluation methods we use include:

- registration forms to identify the needs of new service users;
- quarterly volunteer consultation meetings and weekly morning briefings;
- a monthly Members' Forum;
- an annual survey of our beneficiaries; and
- the Mentoring project has its own feedback forms, and this information is compiled into evaluation reports.

Drop-in

The feedback we receive demonstrates that our Drop-In service has a huge impact on the lives of asylum seekers and refugees, from providing a safe space where they feel welcome, to helping them through the asylum application process, learn English, volunteer with other charities, secure local jobs, find somewhere to live, and get signposting to much needed legal advice.

Over 533 asylum seekers and refugees benefited from our Drop-In service from April 2016 to April 2017. Over this period we provided 5,590 hot meals, 352 English classes and 571 food bags, supported 86 individuals with our Destitution Fund, and funded 30 journeys with our Travel Fund. We also delivered 420 'signposting meetings', where trained volunteers spoke one-on-one with a service user and worked towards resolving their problem. Actions taken included form-filling, making phone calls to landlords, healthcare providers etc., sometimes for refugees who are not proficient in English, money granted from our destitution fund, referrals to other organisations, and information about services available in Bristol.

In a survey we conducted in 2017 with 40 beneficiaries, 92.5% of respondents said they felt attending the Borderlands Drop-In had helped them with their new life in the UK. 82.5% said the Drop-In had helped them build friendships, 60% said they had been able to access advice, and 77.5% told us it had made them feel less lonely. 92.5% of respondents said they were satisfied with the amount of control they have over the Drop-In.

Borderlands (South West) Limited

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One of our members told us that Borderlands is like a second home because he makes friends, develops new skills and uses his previous experiences positively. He feels that his experiences at Borderlands sped up the process of integrating into the wider Bristol community. Another service user told us that the Drop-In sessions were really beneficial when he was seeking asylum because they filled his spare time, helped him develop his English, receive advice, and gain the confidence to integrate with other communities. To him, Borderlands “is a space to escape the problems you have because you are surrounded by people who are dedicated to helping you and providing you with a community”.

“Bristol City of Sanctuary knows how valuable drop in centres run by BRR, RWOB and Borderlands, are to lives of asylum seekers and vulnerable refugees. Places where sanctuary seekers are treated with dignity and respect, safe and feel welcome.” Forward Maisokwado, City of Sanctuary.

“Asylum seekers and refugees need a safe space to gather together with local people and do amazing things together. That is what the 5 days a week drop in provision in Bristol does for those seeking sanctuary... These are essential services in the city and do a huge amount with very limited financial resources.” Rachael Bee, Bristol Hospitality Network.

“Many of our clients are anxious in dealing with figures of authority, for which solicitors and lawyers are often viewed. Your project provides us with an informal setting where we can discuss matters and help build trust. Where language is an issue there are often interpreters or friends in the vicinity, which practically makes a big difference.” Adam Sinfield, Albany Solicitors (who have visited the Drop-In in the past).

“It's like a family, home. It's always nice to be introduced to other people and to learn about their culture...finding out which things they have that's different and what's the same. I think that's how friendships start.” Florent, Borderlands Member and Volunteer.

“At Borderlands we feel supported. We...have someone to talk to if we have a problem and people working here are really welcoming - they make us feel safe and not worried.” Jules, Borderlands Member and Volunteer.

Mentoring project

The evidence from our annual survey demonstrates that the Mentoring project is changing participants' outlook and quality of life, and that there is a growing demand for this service. 98 refugees and asylum seekers have taken part in our Mentoring project to date, and they have all reported improvements to their lives.

The topics covered in sessions in 2016 included help with English language and conversational skills, being able to look for employment, understanding the educational choices available for children, and engaging with healthcare professionals. Other meetings focused on orientation and accompaniment, ranging from locating a Mosque, a Halal butcher, a GP surgery, to court hearings in Newport, Liverpool and London. This type of support was mostly needed by asylum seekers and refugees newly arrived in Bristol, or those suffering from physical or mental disabilities that made excursions out of the house difficult.

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Report of the trustees

For the period ended 31 March 2017

Below are some examples of how the mentoring project has helped participants:

- S and K found somewhere to live because their mentors helped them to liaise with landlords and current tenants;
- K and E found local primary school places for their children because their mentors helped them with completing the school application forms and obtaining free school meals;
- G and S have been assisted to locate and travel to a mosque;
- R, a wheelchair-user, was able to access his counsellor as his mentor accompanied him to appointments. After five months, R had gained enough confidence and the knowledge of to make the journey alone;
- S, an asylum seeker who had not left her house more than three times in five months, now goes out weekly to meet her mentor, attends twice-weekly English classes and supports a newly arrived asylum seeker to access English classes and healthcare;
- J, a refugee who had just received his status, was supported to get a job following help from his mentor to write a CV and make job applications;
- M, a refugee, passed his ESOL Level 1 exam after previously failing the exam. He attributed his success to the four months of English language mentoring he had at Borderlands; and
- A number of mentors reported that mentees were noticeably happier, more relaxed and open during meetings, highlighting the importance of building a relationship over a period of time.

Feedback from asylum seeker and refugee mentees:

“You come here and you don’t know who you are, you don’t know yourself. From when I come to Borderlands, I’m so happy because I meet my mentor. Before it’s not easy, you stay home alone, but I am happy now”. Abdullah, Sudan

“When I came to Bristol I didn’t have anything, like support - something like that...She [my mentor] showed me, she took me to the Welcome Centre, she tried to find a bike for me, she help me get into the library - everything she helped me with. Now, I’m good, I feel comfortable. I love Borderlands! All of them! I really appreciate”. Luwam, Eritrea

“Borderlands is good. She [my mentor] is very good. Here is learn English. Before when I came to Bristol I stay in the house. I didn’t make the English test two times. But after [my mentor] teach me English, now I pass and go to the next class. Thank you.” Mohammed, Sudan

Volunteer mentors also report positive outcomes for themselves from participating in the project:

“I was feeling so helpless I couldn’t watch the news. It is really nice to be able to do something on local level.”

“Thanks for providing me with a chance to give something back.”

The mentoring project has been extremely successful in meeting its aims and objectives, reducing social isolation and encouraging integration and inclusion of refugees and asylum seekers in Bristol. The continuation of the project will make use of this valuable resource of trained mentors as well as continue to offer support vital to the wellbeing of asylum seekers and refugees in Bristol.

Borderlands (South West) Limited

Report of the trustees

For the period ended 31 March 2017

Achievements

Borderlands has grown consistently in both reach and scope since the charity was formed in 2011. Between April '16 and April '17 our Drop-In helped over 533 refugees and asylum seekers, an 83% increase on the previous year. Over the last six years we have:

- helped reduce poverty and social isolation and improved mental health and wellbeing through our Drop-In for 533 refugees and asylum seekers, an 83% increase on the previous year, helping them to feel part of their communities;
- expanded our classes from English language tuition to include maths, computer skills, financial literacy, arts and crafts and creative writing;
- provided one-to-one emotional and practical support for 98 asylum seekers and refugees through our Mentoring project;
- expanded our team of volunteers to over 100 people, promoting community integration and reducing social exclusion;
- begun a housing project for new refugees. This will provide accommodation for three refugees for a short to medium term, helping to ease their transition from dependency on the Home Office to independent living, and employment or study;
- increased our partnership working with other local organisations including Bristol Refugee Rights, the Asylum Support Project, Bristol Hospitality Network, the Red Cross, Crisis Centre Ministries, Ashley Community Housing, Up Our Street, Aid Box Community, Prince's Trust, CHAS, Refugee Women of Bristol, and the Haven; and
- given our beneficiaries the opportunity to showcase their artwork and photography, and for local people to learn more about the lived experience of refugees and asylum seekers in Bristol with our 'Rise' exhibition in 2016. Alongside the exhibition a series of events were held including a world music night, a film screening, and a launch opened by the Mayor.

Financial review

This financial period has seen more significant progress towards establishing the charity on a sound financial footing. There has been an increase in funds raised from individuals, community groups, charitable trusts and companies.

Policy on reserves

General reserves

In respect of the Charity Commission's new guidance on charity reserves and the need to create resilience in order to meet unforeseen financial difficulties, the Trustees have established a General Reserves Policy which protects our operations and essential services from the potential risk of disruption at short notice due to a lack of funds, while at the same time ensuring that Borderlands does not retain income for longer than required. The Reserves Policy also provides parameters for future strategic planning and contributes towards decision-making. It determines an appropriate target level for general reserves, taking into account the following factors:

- the operating expenses of the charity and maintenance of essential services in the event of a downturn in income and/or unforeseen increases in costs; and
- the costs of closure or wind-down of the core operations of the charity.

This approach provides a target base level of general reserves of £56,250. The basis of determining the target reserves level is kept under periodic review and will be adjusted as perceptions of risk and other factors change.

Borderlands (South West) Limited

Report of the trustees

For the period ended 31 March 2017

General reserves are not restricted to or designated for a particular purpose.

General reserves are represented by net current assets and are equivalent to approximately six months' committed expenditure at budgeted 2016/17 levels which the Trustees feel is an appropriate general reserves level for Borderlands.

Designated and restricted funds

The trustees designated funds throughout the year from our unrestricted income to be used for the operation of the Legal and Destitution funds. These were fully spent at the year end. Subject to continued funding, this work has become an important aspect of the charity's service delivery.

Restricted funds are held separately within the charity's financial accounts and are spent within the time-frame indicated by the donor which may cover more than one financial year.

Principal funding sources

During the period under review, Borderlands continued to receive funding from a wide range of sources. Principal among these are individual giving, both regular and one-off, faith groups and community organisations, and charitable trusts and funds. The very successful Mentoring Project was made possible through funding from the Big Lottery.

Investment policy and objectives

All funds are held in the bank current accounts and are immediately available.

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the period. In preparing those 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 accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees confirm that to the best of their knowledge there is no information relevant to the independent examination of which the independent examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the independent examiners.

Borderlands (South West) Limited

Report of the trustees

For the period ended 31 March 2017

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2017 was 9 (2016 - 7). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 25 November 2017 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Eileen Emmanuel', with a short horizontal line underneath.

Eileen Emmanuel - Treasurer

Independent examiner's report

To the trustees of

Borderlands (South West) Limited

I report on the accounts of the charitable company for the period ended 31 March 2017, which are set out on pages 13 to 23.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

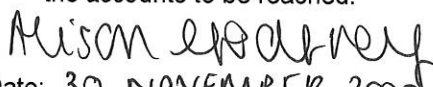
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 30 NOVEMBER 2017

Alison Godfrey FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Borderlands (South West) Limited

Statement of financial activities *(incorporating an income and expenditure account)*

For the period ended 31 March 2017

	Note	Restricted £	Unrestricted £	2017 Total £	2016 Total £
Income from:					
Donations and legacies	3	67,079	136,987	204,066	109,592
Investments		-	58	58	69
Total income		<u>67,079</u>	<u>137,045</u>	<u>204,124</u>	<u>109,661</u>
Expenditure on:					
Raising funds		-	7,856	7,856	9,855
Charitable activities		<u>55,279</u>	<u>112,493</u>	<u>167,772</u>	<u>102,098</u>
Total expenditure	4	<u>55,279</u>	<u>120,349</u>	<u>175,628</u>	<u>111,953</u>
Net income / (expenditure)	5	11,800	16,696	28,496	(2,292)
Transfers between funds		-	-	-	-
Net movement in funds		11,800	16,696	28,496	(2,292)
Reconciliation of funds:					
Total funds brought forward		<u>17,638</u>	<u>53,092</u>	<u>70,730</u>	<u>73,022</u>
Total funds carried forward		<u><u>29,438</u></u>	<u><u>69,788</u></u>	<u><u>99,226</u></u>	<u><u>70,730</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the accounts.

Borderlands (South West) Limited

Balance sheet

As at 31 March 2017

	Note	£	31 March 2017 £	Restated 5 April 2016 £
Fixed assets				
Tangible assets	8		234,302	734
Current assets				
Debtors	9	7,102		6,836
Cash at bank and in hand		115,993		65,865
		123,095		72,701
Liabilities				
Creditors: amounts falling due within 1 year	10	(39,421)		(2,705)
Net current assets			83,674	69,996
Total assets less current liabilities			317,976	70,730
Creditors: amounts falling due after more than 1 year	11		(218,750)	-
Net assets	12		99,226	70,730
Funds	13			
Restricted funds			29,438	17,638
Unrestricted funds				
Designated funds			-	7,427
General funds			69,788	45,665
Total charity funds			99,226	70,730

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 25 November 2017 and signed on their behalf by



Eileen Emmanuel - Treasurer

Borderlands (South West) Limited

Notes to the financial statements

For the period ended 31 March 2017

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Borderlands (South West) Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Borderlands (South West) Limited

Notes to the financial statements

For the period ended 31 March 2017

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated in full to the cost of charitable activities this year, on the basis that the charity has not expended any significant resources towards fundraising this year outside of the staff time already allocated.

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	50 years
Furniture and equipment	4 years

Items of equipment are capitalised where the purchase price exceeds £100.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash 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.

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Concessionary loans

The charitable company is in receipt of concessionary loans for furtherance of their charitable activities. Concessionary loans are recognised when the commitment is entered into and the relevant loan documentation has been completed. The loans are initially recognised and measured at the amount received, with the carrying amount adjusted in subsequent years to reflect repayments and if necessary any accrued interest.

m) Financial instruments

The trust 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.

n) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

Borderlands (South West) Limited

Notes to the financial statements

For the period ended 31 March 2017

2. Statement of financial activities: prior period comparatives (restated)

	Restricted £	Unrestricted £	2016 Total £
Income from:			
Donations and legacies	22,955	86,637	109,592
Investments	-	69	69
Total income	22,955	86,706	109,661
Expenditure on:			
Raising funds	4	9,851	9,855
Charitable activities	23,214	78,884	102,098
Total expenditure	23,218	88,735	111,953
Net income / (expenditure)	(263)	(2,029)	(2,292)
Transfers between funds	-	-	-
Net movement in funds	(263)	(2,029)	(2,292)

The prior year comparatives have been restated to reflect income of £6,250 within "Donations and legacies" and expenditure of £5,787 within "Charitable activities" as unrestricted. This income and expenditure was for the Destitution and Emergency Fund and was incorrectly shown as restricted last year.

3. Income from donations and legacies

	Restricted £	Unrestricted £	2017 Total £	2016 Total £
Companies and trusts	61,387	27,475	88,862	48,052
Individuals	5,692	98,843	104,535	54,639
Gift aid	-	10,669	10,669	6,901
Total income from donations and legacies	67,079	136,987	204,066	109,592

Borderlands (South West) Limited

Notes to the financial statements

For the period ended 31 March 2017

4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2017 Total £	2016 Total £
Staff costs	7,856	67,908	14,051	89,815	45,987
Destitution payments	-	12,417	-	12,417	9,479
Drop-in costs	-	16,116	-	16,116	17,382
Refugee week	-	-	-	-	11,692
Mentoring	-	9,413	-	9,413	-
Meetings and travel	-	-	474	474	1,004
Premises costs	-	-	15,438	15,438	14,576
Insurance	-	-	1,083	1,083	286
Advertising	-	-	1,067	1,067	90
Accountancy	-	-	2,712	2,712	1,371
Consultancy	-	-	605	605	1,329
Legal expenses	-	7,062	5,987	13,049	2,417
Admin costs	-	-	7,978	7,978	6,073
Depreciation	-	-	5,461	5,461	267
Sub-total	7,856	112,916	54,856	175,628	111,953
Allocation of support costs	-	54,856	(54,856)	-	-
Total expenditure	7,856	167,772	-	175,628	111,953

Borderlands (South West) Limited

Notes to the financial statements

For the period ended 31 March 2017

5. Net movement in funds

This is stated after charging:

	2017 £	2016 £
Depreciation	5,461	267
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	113	Nil
Independent examiner's remuneration		
▪ Independent examination	1,200	1,358

Trustees reimbursed expenses comprised reimbursements to 1 trustee (2016: none) for travel expenses.

6. Staff costs and numbers

Staff costs were as follows:

	2017 £	2016 £
Salaries and wages	75,731	44,205
Social security costs	3,005	1,782
Pension costs	1,079	-
Other payroll - settlement	10,000	-
	89,815	45,987

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprised the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £38,598 (2016: £25,156).

	2017 No.	2016 No.
Average head count	4	2

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Borderlands (South West) Limited

Notes to the financial statements

For the period ended 31 March 2017

8. Tangible fixed assets

	Freehold property £	Furniture & equipment £	Total £
Cost			
At 6 April 2016	-	2,544	2,544
Additions in year	<u>238,500</u>	<u>529</u>	<u>239,029</u>
At 31 March 2017	<u>238,500</u>	<u>3,073</u>	<u>241,573</u>
Depreciation			
At 6 April 2016	-	1,810	1,810
Charge for the year	<u>4,770</u>	<u>691</u>	<u>5,461</u>
At 31 March 2017	<u>4,770</u>	<u>2,501</u>	<u>7,271</u>
Net book value			
At 31 March 2017	<u>233,730</u>	<u>572</u>	<u>234,302</u>
At 5 April 2016	<u>-</u>	<u>734</u>	<u>734</u>

9. Debtors

	31 March 2017 £	5 April 2016 £
Other debtors	<u>7,102</u>	<u>6,836</u>

10. Creditors : amounts due within 1 year

	31 March 2017 £	5 April 2016 £
Loans	31,250	-
Trade creditors	1,655	-
Accruals	5,732	2,625
Net wages	784	-
Other taxation and social security	<u>-</u>	<u>80</u>
	<u>39,421</u>	<u>2,705</u>

Borderlands (South West) Limited**Notes to the financial statements****For the period ended 31 March 2017**

11. Creditors : amounts due after 1 year

	31 March 2017 £	5 April 2016 £
Loans	<u>218,750</u>	<u>-</u>

The loan is a 10 year loan from a Trustee for purchase of a residential property, secured by a legal mortgage over the property. The loan commenced in 2017 and is repayable at £25,000 per annum. No interest is charged.

12. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	234,302	234,302
Current assets	32,526	90,569	123,095
Current liabilities	(3,088)	(36,333)	(39,421)
Non-current liabilities	-	(218,750)	(218,750)
Net assets at 31 March 2017	<u>29,438</u>	<u>69,788</u>	<u>99,226</u>

Borderlands (South West) Limited

Notes to the financial statements

For the period ended 31 March 2017

13. Movements in funds

	Restated at 6 April 2016 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2017 £
Restricted funds					
Charity shop	7,500	-	-	-	7,500
Mentoring project 16/17	-	52,446	(39,520)	-	12,926
Drop-in fund	-	13,383	(4,371)	-	9,012
Salary and consultancy	10,000	-	(10,000)	-	-
Other funds	138	1,250	(1,388)	-	-
Total restricted funds	17,638	67,079	(55,279)	-	29,438
Unrestricted funds					
<i>Designated funds:</i>					
Destitution and emergency fund	3,650	28	(13,504)	9,826	-
House fund	-	4,703	(7,193)	2,490	-
Legal fund	3,777	-	(7,962)	4,185	-
<i>Total designated funds</i>	7,427	4,731	(28,659)	16,501	-
General funds	45,665	132,314	(91,690)	(16,501)	69,788
Total unrestricted funds	53,092	137,045	(120,349)	-	69,788
Total funds	70,730	204,124	(175,628)	-	99,226

The opening funds have been restated to show the Destitution and Emergency Fund balance of £3,650 as a designated fund. This was incorrectly shown as a restricted fund in the prior year.

Purposes of restricted funds

Charity shop fund This is a restricted donation fund made to enable the charity to invest in establishing a shop if and when suitable premises can be located.

Mentoring project 16/17 Represents the grant provided by the Big Lottery People's Projects for the delivery of a Mentoring Project. The initial project was delivered within the agreed timescale, ending on 31 March 2017. With the agreement of the funding body, the underspend on this grant has been carried forward to enable the Mentoring Project to be continued while additional funding is sought.

Drop-in fund Serves asylum seeker, refugees and people with immigration issues. It provides a safe space where people with very limited or no financial resources can receive a warm welcome and feel included. Also free English classes, led by volunteer teachers, to provide them with essential skills to integrate into British culture, enabling them to interact with their neighbours and contribute to social cohesion.

Borderlands (South West) Limited

Notes to the financial statements

For the period ended 31 March 2017

13. Movements in funds (continued)

Purposes of restricted funds (continued)

Salary and consultancy fund	Provides funding for paying key staff who organise fundraising and the delivery of the charity's services to beneficiaries.
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Other funds	An individual donation was received specifically restricted to the purchase of a laptop.
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Purposes of designated funds

Destitution and emergency fund	Provides limited financial support to asylum seekers, refugees and those faced with immigration issues suffering hardship and destitution, and to people in the local area who are faced with a sudden crisis in their lives which impacts on their already precarious financial situation.
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Legal fund	Provides payment for the provision of legal services to asylum seekers, refugees and those with immigration issues in circumstances where Legal Aid has been exhausted, refused or is not available.
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House fund	Includes donations designated for the management, maintenance, and general running costs of Borderlands' Cross Bridge House, which provides limited-term accommodation to asylum-seekers who have recently received refugee status. This fund also holds monies designated by the trustees to cover unexpected eventualities such as major repairs.
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14. Related party transactions

The total aggregate donations from trustees during the year were £38,980 (2016: £9,540).

Included within the charity's creditors at the year end is a 10 year loan from a Trustee for purchase of a residential property, secured by a legal mortgage over the property. The loan commenced in 2017 and is repayable at £25,000 per annum. No interest is charged on the loan. The balance outstanding on the loan at the year end is £250,000.