



SUPPORTING AND
EMPOWERING
REFUGEES

BRITISH REFUGEE COUNCIL

**Registered Charity No. 1014576
Registered Company No. 2727514**

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

BRITISH REFUGEE COUNCIL

CONTENTS

	Page
CHIEF EXECUTIVE'S INTRODUCTION	1
STRATEGIC REPORT	2
Objectives and Activities	3
Impact	4
Achievements and performance	8
Plans for the future	17
Principal risks & uncertainties	18
Financial review	21
Approach to fundraising	23
STRUCTURE, GOVERNANCE AND MANAGEMENT	
Organisational structure	24
Public benefit	25
Policies	25
STATEMENT OF TRUSTEES' RESPONSIBILITIES	27
AUDITOR'S REPORT	28
FINANCIAL STATEMENTS	32
REFERENCE AND ADMINISTRATIVE DETAILS	53

Chief Executive's Introduction

Barely a day goes by when refugees are not in the news. The debate is polarised, frenzied, and divisive. In dark corners of the internet, it is nothing short of hateful. This year we saw that hatred spill out into our streets. Refugees who turned to Britain for safety feared for their lives as violent mobs attacked their accommodation.

The far-right violence was terrifying for our staff, our volunteers, and above all the refugees we work with. In these most challenging of conditions, it is a testament to the courage, conviction and compassion of our staff and our volunteers that we have managed to make a real difference to the lives of thousands of refugees, supporting them to feel safer and to find a sense of belonging.

This year, our staff provided immediate care and assistance to refugee children who travelled to Britain alone in a small boat. Our highly trained, trauma-informed therapists supported refugees to begin to process their experiences and to take their first steps towards rebuilding their lives. Across England, our resettlement teams brought refugees together with their new neighbours to share their skills and their heritage – from crafts and textiles to their favourite recipes. And our employment advisers supported refugees into meaningful careers with major companies and household-name brands.

Day in day out, we model our vision of a Britain where refugees are welcomed and supported to build safe and fulfilling lives not reviled and attacked. In the midst of such division and polarisation, we celebrate the extraordinary resilience and the amazing contribution of refugees as well as the communities that welcome them.

But in such a fragile moment, we know we need to go further. Our new theory of change clearly maps out the impact we are having. As we develop our impact reporting we will be able to set out in more detail the outcomes we are achieving and understand where we need to do even better.

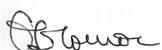
Clearly there is more work to be done to improve public understanding and support. While we have had a huge success increasing our media profile to shape the public debate, we know we need to be more focused on targeting members of the public that we have identified as the 'persuadables'. The development of our exciting new partnership with football clubs is very much part of this.

A key part of our theory of change is also to achieve positive changes to government policy to ensure that refugees are treated humanely and compassionately within a fair and controlled asylum system. Following the general election the incoming Labour government immediately scrapped the Rwanda plan and committed to processing all cases through the asylum system. This was a major achievement for us as we had published reports and made several interventions publicly and in parliament calling for this change.

We are always seeking to improve and over the past year we have had an important focus on reviewing and developing our service models to ensure all those we work with are able to feel safe, connected and achieve independence. We have continued our organisational development journey rolling out a new Management and Leadership programme, investing in our approach to Equality, Diversity, Inclusion and Belonging and launching a project focused on the career development of staff and volunteers with lived experience.

All we do is a result of the incredible commitment, support and hard work of our staff, volunteers, supporters, funders and partners. Together we can make a real difference to the lives of refugees.

Enver Solomon, CEO



Strategic Report

Objectives and Activities

Objectives

The objects of the Refugee Council, set out in our governing documents, are:

- to provide relief for refugees and their dependents who are in conditions of need, hardship or distress;
- to preserve and protect the physical and mental health of refugees and their dependents;
- to advance the education and training of refugees and their dependents in need thereof so as to advance them in life and assist in their rehabilitation within a new community;
- to promote research into the condition of life of refugees throughout the world and ways of providing charitable relief for them, and to publish the results of all such research; and
- to advance public education about the position of refugees and the situations which give rise to refugee movements.

The Refugee Council aims to deliver these objectives through the provision of high-quality services to refugees and asylum seekers to ensure that they fully understand their rights and responsibilities in the UK, obtain access to the legal, counselling, housing, employment, education and health care services they need, and are able to integrate successfully into British society. The charity also aims to promote positive images of refugees and asylum seekers, and to campaign and advocate to ensure that the rights enshrined in national and international law are not eroded.

Our Vision, Purpose, and Values, as set out in our Strategic Plan 2021 – 2025 are:

Our Vision

Refugees are welcome to live safe and fulfilling lives contributing to the UK.

Our Purpose

To work with refugees to transform their experience of seeking protection in the UK.

Our Values

Inclusion	We are inclusive . We work with- not for - refugees and people seeking asylum, so they have an equal voice, co-producing projects and ensuring their expertise and experiences are at the heart of what we do.
Collaboration	We are collaborative . Working with others is a priority in order to have the collective impact that is vital to achieve policy and practice reform.
Courage	We speak truth to power . We always stand up for what we believe is the right thing to do to transform the experiences of those seeking protection in our country.
Respect	We are respectful of all those we interact with. We treat everyone – our staff, volunteers, beneficiaries, partners and people we disagree with – with the same respect, professionalism and understanding.

Refugee Council's Strategic Plan to 2025

Ambition 1:

We will successfully press Government and other agencies to take action that significantly improves refugee protection.

- Playing a leading role in securing one or more policy or legal 'landmark-wins' that materially improve the experience of refugees or people seeking asylum.
- Dynamic campaigning, alongside our allies, to reverse the hostile environment imposed on those coming to our country.
- Making measurable progress in the fight to reduce poverty and hardship for refugees.

Ambition 2:

We will significantly improve access to quality support for refugees in crisis and those seeking to integrate into the UK.

- Ensuring that refugees receive early access to information, advice, and support to prevent or de-escalate crisis.
- Working with refugees to build on their strengths and resilience and develop the skills, knowledge and experience to integrate and contribute within their local communities.
- Strengthening local support systems by working with refugees and partners to improve service quality.

Ambition 3:

We will successfully influence improved public attitudes to refugees in new and imaginative ways to reform the hostile environment that impacts their lives.

- Building a much wider base of public support around the shared values of humanity, compassion, and justice.
- Inspiring a diverse, active coalition of supporters from across society to champion our calls for change.
- Ensuring the voices and stories of those with lived experience of the refugee protection system are at the centre of the design and delivery of our communications and campaigning.

Foundational Enabler 1:

We will ensure people with lived experience of refugee protection are at the heart of what we do by developing a whole organisation approach to their engagement and involvement in our work.

- Co-design solutions with people with lived experience, alongside refugee community organisations and partners.
- Develop pathways for staff and volunteers with lived experience to support their career progression and development.
- Take immediate action on equality, diversity, and inclusion to demonstrate to all of our audiences how we are achieving equality and inclusion as well as ensuring people with lived experience have an equal voice.

Foundational Enabler 2:

We will collaborate with like-minded supporters and partners in our campaigning and systems change work.

- Build our capabilities around campaigning to reach new public and political audiences within the centre ground of British politics, focused on the positive contribution of refugees to Britain and utilising digital campaigning and awareness building techniques.
- Play a central role in the Together with Refugees campaign, building a wide movement to achieve reform within the asylum system.
- Work with refugees and partners to achieve systems change at a local and regional level to deliver improvements to how refugees are treated and supported.

Foundational Enabler 3:

We will develop our staff, invest in our systems and processes, prioritise a learning approach and attract the resources needed to deliver our mission and ambitions.

- Encourage and enable our staff, volunteers and trustees to make the best use of their skills and abilities, provide excellent selection processes and high-quality development training. Our volunteers are a vital part of our team, and we will seek to expand their involvement in our operations. Critically, we will ensure that all our people are treated consistently and valued equally.
- Invest voluntary income into modernising our systems and processes and make greater use of digital technologies as well as piloting new ways of working with refugees. This will include systematically collecting evidence to shape what we do and improving our impact data and approach to learning.
- Develop and grow new relationships with corporate partners, philanthropists, foundations and supporters to deliver growth in income, impact and influence. Through these relationships we will deliver better employment, well-being and integration outcomes for refugees and engage new collaborators, influencers and audiences to drive forward social change.

Activities

The Refugee Council undertakes its work through the following seven areas of activities, which are the main classifications used throughout our financial accounts:

1. **Therapeutic Services**, supporting adults, unaccompanied children and families to rebuild their lives. Our experienced and highly qualified therapists apply a range of evidenced-based and best practice approaches.
2. **Children's Services**, enabling separated children seeking asylum to navigate the complex asylum and child protection systems from reception to decision.
3. **Integration & Employment Services**, enabling newly recognised refugees to make the challenging first steps as they emerge from the asylum system to rebuild their lives in the UK;
4. **Destitution services** help provide food, clothes, and housing and legal support, empowering refugees to rebuild their lives.
5. **Resettlement Services**, where people arrive in the UK with refugee status to rebuild their lives in the UK by accessing housing, benefits, education, health care, legal advice and therapeutic support.
6. **Youth Services**, enabling separated children seeking asylum to navigate the complex asylum system to access housing, legal advice and therapeutic support.
7. **Campaigning and Awareness Raising** by drawing on evidence from our direct services, working to ensure that refugees have an influential voice in policy discussions that impact their lives and raising our supporters' and the public's awareness of the issues refugees and asylum seekers face.

Impact

Our services exist to *significantly improve access to quality support for refugees in crisis and those seeking to integrate into the United Kingdom*. This year we set out three strategic objectives that would move us towards realising ambition 2 under our organisational strategy, and we have set out our progress towards each below. We have also described the number of people who benefited from our services this year, and the support pathways they accessed.

In 2023-2024 our services sought to reach **15,312** people seeking asylum and refugees and successfully reached **14,432** individual unique services users in total of whom, 11,085 were new clients. Here we have set out the number of clients each our services departments supported this year and the type of support provided. Please note that as our clients access multiple services, the total of the clients accessing each department is higher than the total unique clients we supported this year.

- **3,030** adults and families seeking asylum to navigate the asylum system, secure housing and financial support appropriate to their needs, and access specialist support and connection in their communities.
- **6,095** children separated from their parents and carers seeking asylum to understand and navigate the asylum, children's social care and education systems, access specialist therapeutic support to manage the emotional distress of their experience and challenge the injustice of having their age denied and being placed in adult accommodation.
- **1,503** adults and families who have been newly recognised as refugees to access housing, benefits, health, education, and employment thereby increasing their ability to live with safety, connection to communities and ability to rebuild their lives in the UK with the specialist support of our integration and employment services.
- **50** organisations supporting 200,000 Ukrainians were supported to strengthen their practice welcoming the people they assist enabling them to access housing, healthcare, legal advice, education and employment.
- **3,547** adults and families brought to the UK through safe routes including the Homes for Ukraine programme and Afghan Relocation and Assistance Programme were supported to gain the knowledge, skills and confidence to rebuild their lives here including support to access housing, benefits, education and health care.
- **1,050** separated children and young people seeking asylum to navigate the asylum system safely and supported to thrive.

The objectives we set for our services work and what we achieved against each outcome are set out below, under reporting against ambition 2 of our strategy.

We set out three objectives and related outcomes for the year, delivered through seven priority projects.

1. Services strategy: New service models to improve access to safety, connection, and independence with people supported by our Asylum, Youth, Integration, and Employment services.

We worked with refugees, staff and volunteers to redesign our services models to align them with our services strategy, and embed preventative practices that address the causes of need while also addressing the immediate harm caused by the hostile environment.

Our services for separated children seeking asylum reached over 7,000 children across England, from their arrival in Dover and elsewhere in the country until they receive a decision or turn 18 years old, and it reveals the acute and chronic risks that they face on their refugee protection journey. Our services offer refugee children child-centered holistic and trauma informed support to access the protection, legal representation, and help they need to stay safe and thrive in the UK. This year we co-designed a youth services strategy with refugee young people, and involving staff, volunteers, and partners to define how we will scale our impact through direct service delivery, practice development, and influencing. This will see us develop a peer mentoring approach to enable young people to define our priorities while also supporting themselves. We will continue to support young people to challenge incorrect age assessments, manage the emotional impact of their experiences, engage with vocational opportunities in their communities, and develop meaningful relationships with peers and their local community. We will also develop a peer network with young people to co-design solutions that will end the practice of assuming adult age for refugee children. The insight from this work will be used with young people and partners to advocate for practice and policy change.

We redesigned our asylum services to embed our holistic, person-centered approach. We integrated our therapeutic services with people seeking asylum into our advice and casework services. This has enabled us to help people manage the emotional impact of their experiences in the refugee protection system, while accessing support to address the causes through expert casework and advocacy. We also developed a free-to-access remote information, advice and casework service that people seeking asylum can access

from wherever they are in England. We tested a closed referral pathway from this service to our engagement and advice services with people living in asylum hotels. This enabled us to increase our impact through additional casework capacity to enable people to overcome key challenges they face, such as unsafe accommodation or difficulties applying for asylum support.

People with refugee status face barriers accessing housing and employment. Our established Integration and Employment Services provide specialist information, advice and casework that enable refugees to rebuild their lives. The end of the European Asylum Migration and Integration Fund in December 2023 greatly reduced our service capacity at a time of increased pressure particularly for access to housing. We worked throughout the year to redesign our services to ensure that we had a minimum viable model to meet the growing needs of newly recognised refugees to begin their integration journeys. We worked with consultancy Spring Impact to explore the opportunities to scale the impact of our employment services through both direct service delivery and collective change across the UK, while replicating this process with our Integration services.

2. Resettlement Services: Improving integration with people who arrived via safe routes

Our resettlement services welcome people to the UK through safe routes created by the Government: the Afghan Relocation and Assistance Programme, the Afghan Citizens Resettlement Scheme, the Syrian Vulnerable Persons Resettlement Scheme, and the UK Resettlement Scheme. We meet people the day they arrive, welcoming them to their new home, enabling access to benefits, health care, education and employment support, supporting them to connect with their communities through volunteering and community development activities.

This year we delivered our resettlement services in Lewisham, Hertfordshire, and Yorkshire and Humberside. Our services grew significantly due to the government's commitment to enable Afghans to rebuild their lives in the UK, and the extension of the Homes for Ukraine Scheme. We also delivered therapeutic services for children and families living in South Yorkshire, and Ukrainians.

We refined our approach to welcoming people arriving in the UK at short notice into temporary accommodation. Having supported Afghans for up to two years, our resettlement teams have refined the initial reception, needs assessment and support offer that they are now using to support people being accommodated in short stay self-contained units, before moving to their permanent housing. We also began to develop a refugee-centered approach to community sponsorship by working with Refugee Community Organisations to understand the opportunities and challenges they face in engaging with community sponsorship schemes. We published the findings and continue to explore opportunities to develop a pilot. We have also co-designed practice tools with refugees to improve the quality of their experience. We worked with our Refugee Advisory Group to co-design our welcome handbook that we present to people when they arrive, and our resettlement workers handbook that all staff use to guide their integration practice with Refugees. These new resources have contributed to the improved satisfaction refugees have shared with our resettlement services.

3. Practice development: Strengthening our collective impact by improving the quality and impact of our practice with peers internally and externally

We aim to prevent the crises people experience during their refugee protection journey by strengthening our collective impact with like-minded partners. We created our new practice development programme to develop this work. In its first year of operating the practice development team focused on defining its strategy, developing relationships with key partners to understand and define shared goals, and testing approaches that could be scaled in future years.

We developed relationships with organisations supporting Ukrainians to rebuild their lives in the UK. This initiative was part of our Ukraine crisis response, recognising that many new organisations had emerged

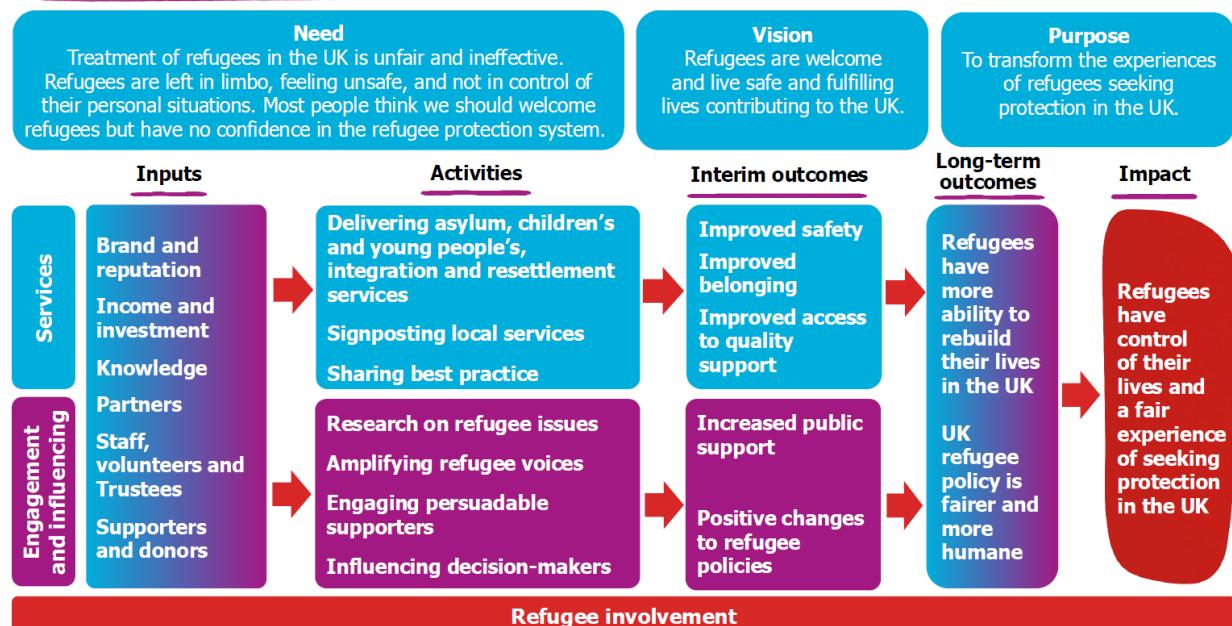
to support Ukrainians in their community, many of whom were unfamiliar with social welfare practice in the refugee context. It brought organisations together to co-design solutions that would enable them as frontline workers to meet the needs of Ukrainians they were supporting under a new and fast changing policy environment. In February 2024 the community of practice steering group co-designed and delivered a conference that defined the impact and plans to sustain the group. The steering group continues to meet independently to provide peer support.

We continued to strengthen our safeguarding practice, providing support to escalate complex cases with statutory authorities. Our Safeguarding Practice and Policy Manager supported and advised staff on effective methods and pathways to escalated cases where statutory responsibilities to protect children or young people or vulnerable adults were not met. They provided specialist support to resettlement staff to ensure that domestic abuse survivors received the protections they required, children with disputed or assumed age in adult accommodation were supported to access a Local Authority assessment, and people seeking asylum who identify as LGBTQIA+ receive asylum support appropriate to their needs. Work continues across our services to embed the Advice Quality Standard policies and procedures.

This year we further developed our Theory of Change, the framework for demonstrating the impact of our activities in the long term to transform refugees' experience of seeking protection. Our Practice Development Team has led the work embedding the knowledge and systems needed to capture the data with our clients through our services. By the end of the year 60% of our services were collecting impact data, this is a significant achievement. We also created a data visualisation tool that shows the impact over time that our services are delivering. In 2024-25 we will finalise this work and begin using this data to inform our service development and link it with data collected by our external affairs colleagues.

Our new theory of change:

Refugee Council theory of change (simplified version)



In next year's annual report, we intend to report on progress in delivering the outcomes in our theory of change to demonstrate the impact we are achieving.

2023/24 Achievements and performance against strategic goals

Ambition 1 **To successfully press Government and other agencies to take action to improve refugee protection.**

Achievements This was a year dominated by Prime Minister Rishi Sunak's controversial pledge to "Stop the Boats" and his plan to achieve this by designating their asylum claims as inadmissible before removing them to Rwanda. Despite this challenging background, the Refugee Council continued to make the case for policy change to the public, to the media and to the major political parties. After the July 2024 general election, we were delighted that Prime Minister Keir Starmer and Home Secretary Yvette Cooper made four significant policy decisions, including abandoning the Rwanda scheme, called for by the Refugee Council and others we work with.

The Illegal Migration Act secured Royal Assent in July 2023. It provided ministers with the legal power to deem claims by those arriving irregularly as inadmissible and, if triggered, would have placed a duty on ministers to remove them. This caused considerable alarm and uncertainty across the sector. In November 2023, we published a report entitled The Human Impact of the Illegal Migration Act and the Rwanda Plan on the likely impact on support organisations, and how they planned to sustain and adapt their activities. It also looked at the implications for people seeking asylum, their principal needs to live with safety and dignity and to access protection, and barriers to addressing them, such as access to legal advice and representation, appropriate housing, and financial support.

November 2023 was a pivotal moment. That month, the Supreme Court found that the Government's Rwanda scheme was unlawful because it exposed asylum seekers to breaches of their human rights. The Government's response was passing the Safety of Rwanda (Asylum and Immigration) Act 2024, which simply overrode this decision by declaring Rwanda safe. The Refugee Council was a leading voice in the public and political conversation on the Rwanda scheme. We published evidence which highlighted that the scheme would drive people to take more dangerous journeys and will not deter people from travelling to the UK on small boats,¹ and presented it to Parliament including at the Joint Committee on Human Rights legislative scrutiny session in January 2024.

As well as highlighting the risks to individuals, throughout the year the Refugee Council successfully highlighted to the media and politicians the significant costs of the scheme and that even if the Rwanda scheme went to plan, it would only make a small dent in the growing backlog of cases stuck in limbo – and in hotels - because of the inadmissibility rules of the Illegal Migration Act. By July 2024, polling by British Future¹ showed that only one in five people (20%) disapproved of the new Government's policy of scrapping the Rwanda scheme and spending the money on a new Border Security Command, with two thirds of the public agreeing we should process the applications of people who have arrived in the UK seeking asylum, and only 10% disapproving. In that same month, the new Government announced that it would restart decision-making on claims that had been deemed inadmissible previously. The Refugee Council welcomed this as an essential step to stop the system from melting down and to cut the growing costs of keeping people stuck in hotels with no realistic plan to process or remove them.

The scrapping of the Rwanda scheme and the decision to process claims of people arriving irregularly were very significant decisions to which the Refugee Council,

¹ [Public gives new government a chance on immigration reforms – with space to go further too - British Future](#)

alongside others, made an important contribution. We hope they mark a sustained return to serious, evidence-based policymaking. The other two important policy wins delivered by the new Government, on family reunion for Afghan refugees and the ending of the use of the Bibby Stockholm barge affected fewer people directly but helped rebalance the system towards greater decency.

The horrific situation in Israel and Palestine led to the Refugee Council calling on the Government to be ready to put in place emergency pathways for those seeking refuge from the conflict, and the Government to consider a co-ordinated and consistent emergency response that could work across international events of these nature, rather than introducing ad hoc, unplanned responses on a case by case basis (as was seen with responses to Afghanistan and Ukraine). In January 2024, we published a report setting out three key safe routes that the Refugee Council believes should form part of any government's future plans: an expansion of resettlement (including community sponsorship), refugee family reunion, and the piloting of a new refugee visa that would allow people with a high likelihood of success to travel to the UK to submit an asylum claim.

In August 2023, our report 'Afghan Refugees: What happened to the warm welcome?' made recommendations relating to Afghan refugees, including the ongoing problems facing the Afghan Citizens Resettlement Scheme and access to family reunion for those who were evacuated. Nearly a year later in July 2024, we warmly welcomed the new Government's decision to accept the recommendation to create a new pathway to help reunite families separated in the August 2021 evacuation of Kabul.

We continued to prioritise work on separated children. In July 2023, in a case in which we provided expert evidence, the High Court ruled that the Home Office and Kent County Council were acting unlawfully in their use of hotels for children. We also worked with parliamentarians, the Children's Commissioner of England and other key stakeholders to put pressure on the Government to close down hotels and to get information about the missing children. This included organising a Westminster Hall Debate led by Deidre Brock MP on the use of Home Office hotels to provide accommodation to separated children. Working with partner organisations, we also helped secure a policy change so that refugees were no longer barred from accessing funding for their studies, will be implemented in 2025.

We continued to see disturbing numbers of children seeking asylum being wrongly age assessed as adults. Additionally, regulations have been introduced to enact the unsubstantiated use of scientific age assessments to determine the ages of refugee children with the Home Office now working on guidance documents. The Refugee Council has played a key role in mobilising others to co-ordinate communications highlighting the risks and issues with scientific age assessment – with a particular focus on the lack of evidence that it works, alongside examining the risks around the capacity to consent from the young people. We published a briefing for MPs ahead of the debates and released the report 'Forced Adulthood', in partnership with Helen Bamber Foundation and Humans for Rights Network, which used new data to show how children are being wrongly age assessed due to failures in Home Office processes and policies. We also gave evidence at the Joint Committee on Human Rights on children's rights, joined by three young people who shared their experiences of seeking asylum in the UK.

In September 2023, we led a joint letter with over 170 signatures from across the housing, refugee and human rights sector calling for a more humane approach to the treatment of recently recognised refugees during the 'move on' period. Our Keys to the City report, at the end of the reporting year, highlighted the increase in refugee homelessness and demands on our Private Rental Scheme.

We continued to engage with the Home Office and, with the general election looming, built on our strong relationships with the main opposition parties, ensuring that the Refugee Council was well-placed following the change of government in July 2024.

Our July 2023 publication of 'Towards a National Refugee Strategy: Our Vision for a Fair and Humane Asylum System' set out a positive policy agenda for all the political parties. The report focused on

- Expanding safe routes (including piloting a refugee visa scheme)
- UK-EU cooperation
- UK-French cooperation
- Fair and effective asylum processes

Ambition 2 **We will significantly improve access to quality support for refugees in crisis and those seeking to integrate into the UK.**

Achievements Despite the chaotic operating environment in 2023/24 and the acute pressures of both the hostile environment, the cost of living and housing crises, **we worked with 14,432 people** enabling them to live safer, more connected, and independent lives.

Children & Young People

This year **we supported 6,771 separated children and young people**², 12% fewer than in 2022-23 due to the reduced funding for our MyView Therapeutic service. Despite its reduced size the **MyView therapeutic service** supported 470 separated children and young people seeking asylum to manage the emotional distress of their asylum journey. We also completed an independent evaluation of the MyView service with the What Works Centre for Children in Social Care which identified that our My View Service significantly reduced psychological distress experienced by young people, and significantly improved mental wellbeing with young people.

Alongside our therapeutic services, our **Youth Development Services** welcomed 720 children living in London to meet young people like them, build connections in their local community, progress their education, and access complex casework to overcome challenges like being placed in adult accommodation. Our **Age Disputes Service** supported 199 children to challenge incorrect age assessments or assumed age.

Our Independent Unaccompanied Asylum-Seeking Children's Support service welcomed 6,095 separated children to the UK ensuring that their welfare is safeguarded. This service provided children arriving alone in the UK to seek asylum with the trauma-informed and child-centered advice and support they need to understand the asylum and child protection systems they rely on for their safety in the UK across England. It includes our reception service for vulnerable children at the Kent Intake Unit in Dover, our free Advice Line, and regional advice teams, connecting young people with specialist services they need to stay safe and thrive while they wait for the outcome of the asylum claim and/or turn 18.

² This is the total unique number of separated children supported by our services departments.

Children case study – MyView:

A teenage refugee from East Africa was referred to our MyView service by her social worker as she was struggling with her mental health and suffering from insomnia. She says:

"Before, I was suffering lack of sleep, missing my Mum, waking up in the middle of the night sometimes because of my residence paper. I was really over-thinking because of these things.

It even started to affect my attendance in my lessons. All my teachers and students started to ask me about it. I was doing well in college, everyone knows me, but I started to worry. They really don't know my problem, what is on my inside.

I asked my social worker for a therapist. Then I met [my therapist] in the Refugee Council. It really worked!

Whenever I see her on Wednesdays, we used to dance together, she makes me always feel comfort. We draw a card together, we paint together. Sometimes if I have any homework I ask her. She always helps me with everything.

With missing my Mum, she tries to do her best. She contacts the Red Cross [who trace missing relatives], and she connects me with people to help.

Since she starts to help, everything is better. I don't have experience how to write a letter or email to my lawyer, because I come from another country. But since I met these people, really it started to change my life. I got my residence paper, I start to sleep well, because I start to do exercises and read the Bible or another book before I sleep, it really works.

My hope - in the future I want to be a psychologist or a paramedic in the future, I really do my best with these things. It helps me to help other people, I give advice to people in college not to stress so much."

Asylum Services

Our **asylum services enabled 3,030 people to navigate the complex asylum system**. Our **Hotels Services** provided information, advice and guidance to 1,705 people seeking asylum living in asylum hotels. They enabled people to access healthcare, asylum support, and legal advice and guidance. We successfully piloted refugee-led English language project with families living in asylum hotels in Yorkshire and Humberside enabling people to develop their English Language skills and knowledge of the UK while they wait for the outcome of their asylum claim. **Infoline, our remote signposting and casework service** enabled 470 adults and families seeking asylum, across the UK to access the support and services they needed to stay safe and well. A further 8,500 people tried to access the service. Our destitution service supported 99 people who have had their asylum claim refused to access the holistic support they needed to re-engage with the asylum system such as housing, mental health services, health care, and legal representation, with 12 people regaining asylum support.

The evaluation of our **Barnsley Refugee Advice Project** demonstrated the significant impact of the holistic trauma-informed place-based services to improve the safety, connection and independence experienced by refugees living in the city. This year we worked with 407 people in collaboration with local partners enabling them to access asylum support, legal advice and representation, housing, benefits, health care. We plan to deepen our impact with local partners to address the barriers to integration in the city. We are exploring opportunities to sustain and replicate this model.

Our therapeutic services with people seeking asylum enabled 332 people to manage the emotional distress of their experiences seeking refugee protection. Working with people individually and in groups, using a range of psychotherapy modalities, 82% of people reported improved feelings of safety and physical and mental wellbeing.

Integration and Employment Services

This year our services reach reduced by 30% due to the end of the Asylum Migration & Integration Fund (AMIF). Despite this loss our Integration & Employment Services were at the frontline enabling 1,503 refugees to access the housing, benefits, health care, and employability support they need to rebuild their lives. Our London-based homelessness prevention and integration services – Refugee Advice Project and Private Rental Scheme – supported 201 people. Of this group 73 reported a 90% improvement in their ability to manage private sector housing appropriate to their needs through specialist advice and support. We secured funding from the Greater London Authority to deliver a Private Rental Scheme across London, to prevent further homelessness of refugees in the North and South of the city. We are eager to test sustainable housing solutions with refugees, Local Authorities and partners.

Our employment services, which operated across England, enabled 382 people to improve their employability, of whom 176 gained employment. Through our partnerships with IKEA, Starbucks and NHS Employers we enabled 100 people to secure work. We enabled a further 59 people furthest from the labour market to gain employment through our STEP programme in Yorkshire & Humberside, delivered in collaboration with World Jewish Relief. In Hull we supported 26 people to gain work through our collaboration with Hull City Council and AMIF. Following the end of the Asylum Migration and Integration Funding in December 2023 we redesigned our Integration and Employment Services to deliver impact at a sustainable scale. Our new employment and integration service model is now in place, and we have diversified our income to ensure the sustainability of the services.

Our New Roots Service, funded by AMIF, provided a vital bridge to specialist support that refugees need to integrate in the community. Our Engage service assisted 223 people to access travel documents, Biometric Residence permits and family reunion via specialist immigration advice. New Roots Connect played a vital role welcoming 276 people to their new cities in Leeds, Hull and London connecting them with peers, English language, and recreational activities to reduce loneliness and start the journey to employability. We are delighted that the Leeds Playhouse is continuing to support the New Roots Connect activities.

Resettlement

Our resettlement services rapidly increased their capacity to support 3,547 people this year across London, Hertfordshire, and Yorkshire & Humberside. During the closure of temporary accommodation for Afghans in hotels across the country in summer 2023, we successfully supported 547 people to move into long term housing, preventing

anyone becoming homeless. We secured a two-year extension of our Lewisham resettlement services and secured funding for therapeutic services for this client group. We provided therapeutic support to 298 refugees enabling them to come to terms with the complex trauma and loss that they have experienced on their journey to sanctuary in the UK. This included dedicated group therapy for Ukrainians in London and South Yorkshire, specialist child and family therapy in South Yorkshire, and individual and group therapy in Lewisham.

We have now embedded outcome stars, our tool for measuring with refugees their progress towards their integration goals in eight outcome areas: Health & Wellbeing, Housing, Money, Practical English, Education & Work, Family & Children, Community & Connections, Law & Services. We saw clients make the greatest progress towards their Education & Work and Health & Wellbeing outcomes reflecting people's experience of being able to access English language, employment and education, and accessing essential physical and mental health services. While we saw the lowest progress on people's Housing and Family & Children outcomes, reflecting the fact that many people are struggling to access affordable quality housing, and the tensions within families as they start to rebuild their lives in the UK. To strengthen the impact of our services we co-designed a new welcome book for newly arrived people resettling in the UK and a new resettlement handbook with our Refugee Advisory Group. Both tools have been embedded across all resettlement services to improve the quality of reception support that refugees access during their resettlement journey. Our community development programmes co-designed and delivered with refugees in each region enabled people to build connections with peers and neighbours, address inclusion barriers such as neo natal care, and reduced isolation.

We continue to work with partners across the refugee sector and central government to advocate and support the expansion of community sponsorship as a complementary safe route for refugees to rebuild their lives in the UK. We have made the case for RCOs to deliver Community Sponsorship Schemes (CSS) across the country given their extensive experience of supporting people within their communities. This was built on our 2023 research that found that new engagement mechanisms are needed that are tailored to the way that RCOs work, sustainable financial investment is needed to enable RCOs to build their capacity to support sponsorship, facilitate peer learning support, and networks between existing community sponsors and RCO-based sponsors.

Resettlement case study:

Khalid (name changed), his wife and their children are refugees from Syria. They were resettled from Jordan under the UK Resettlement Scheme and now live in Leeds. They were supported to rebuild their lives by the Refugee Council resettlement team, and Khalid has secured a job he enjoys at a tailoring factory. Khalid says:*

"Since I've been in the country, I have tried to do my best, I registered with Refugee Council, I learnt to drive. I started to work for my family.

When I arrived in the country, I was just out of a traumatic experience, I was mentally

very tired. When I arrived, someone from the Refugee Council met me. He was one of the best people I met. For one year he was constantly working on our case. He was going with me to locations, helping me for IDs, school, he was in charge of everything, and he was helping us.

Later on, another worker from the Refugee Council helped me to find a job and to write my CV. I had a good experience with these two people.

Before the Refugee Council helped me, I was going to Leeds centre every day just looking for a job, people were looking at me trying to figure out what I wanted because I didn't have language and any way to tell them what I wanted. And then I met my Refugee Council worker, she could speak Arabic and English, and she said, 'I'm helping refugees and helping them to find work'. I sat with her and told her everything about my work experience, so she helped me to create a CV. In the CV I mentioned I had no English. We went together to the interview for the company I'm working at the moment. She went to the manager and explained everything, then there was a practical part where they were testing whether I could do the job or not to see whether I could work the machine. I was successful and now I am number one at work with production, efficiency and quality of work. They are happy and I'm happy."

Practice Development

In its first year the practice development team successfully built a community of practice with 50 organisations supporting Ukrainians to rebuild their lives in the UK. The Ukraine Community of Practice both improved housing, welfare and inclusion practice of these organisations, benefitting the 200,000 Ukrainians they support and tested a methodology for bringing together peer organisations to define collective impact and test new ways of working to achieve change together. Our evaluation of the Ukraine community of practice amplified the power of organisations working to support Ukrainians on their integration journeys to increase the collective impact.

We also established the need for coordinated action to improve access to justice and integration with separated children seeking asylum who have received an incorrect age assessment or assumed age. We spoke with 20 organisations supporting children who have disputed age to understand the support they need to strengthen their collective impact to address this risk to young people. In 2024-25 we will continue to convene with children and young people and partners to develop a coalition that will deliver the systemic change needed to ensure all children are treated as children.

We have launched our quality improvement project to strengthen the quality of our services. The Advice Quality Standard will be secured in 2025, and a continuous improvement plan will be in place in autumn 2024. We also launched our new theory of change, sharing with staff the emerging impact of our services with people we support. We have produced a data visualisation tool to share the change over time that our services are creating with the people we support. This tool is now being used internally to inform our quarterly reporting and will be embedded in our website early in 2025. The third phase of services impact data collection was approved with the aim of 90% of services collecting impact data by March 2025.

Ambition 3 **To successfully influence public attitudes to refugees and people seeking asylum in new and imaginative ways to reform the hostile environment.**

Rishi Sunak's pledge to 'Stop the Boats', the Rwanda Supreme Court judgement and the build up to the UK general election all contributed to a highly politicised debate and to immigration and asylum dominating headlines through much of the year.

The news agenda, the standing of the charity and the Chief Executive's personal profile, and a steady stream of expert reports ensured that we had a heightened public profile throughout year. We consistently received the highest levels of national media coverage in the refugee or migration sector. Our Chief Executive appeared on the panel of BBC Radio 4's popular discussion programme Any Questions twice in the course of 2023.

We were delighted to be chosen, alongside the Scottish and the Welsh Refugee Councils and others, as the beneficiaries for The Guardian and Observer's 2023 Christmas Appeal. This provided an important platform to raise our profile, share the stories of refugees and of our vital services and, of course, benefit from the generosity of the readers of both newspapers.

We continued to deepen our understanding of 'persuadable' audiences and how to persuade them, working closely with organisations like More in Common and Hope Not Hate. A key element of this work is our story telling work, which helps to secure media coverage and connect with greater numbers of the public.

Social media has significantly contributed to achieving our ambition of positively influencing public attitudes towards refugees. On platforms like TikTok, Facebook, Instagram, and LinkedIn, we have seen growth in impressions, engagements, and audience size. This shift includes greater engagement among older and male demographics, both crucial for building a wider base of public support and inspiring a coalition of allies from across society.

Content featuring first-person stories and our impact on clients has shown a 50% annual increase in organic engagement rates on Instagram. This illustrates the effectiveness of personal stories in fostering empathy and action, ensuring the voices and stories of those with lived experience are at the centre of our communications and campaigning.

Throughout the year, we developed the Fair Shot project. This is a content campaign which will work with football clubs to provide engaging content with their fans, based on the recognition of football's unique power to connect people and communities.

Enabler 1: **Refugee Involvement**

Achievements We made a clear commitment in our strategy to 2025 to embed refugee involvement throughout the organisation by aligning with one of our core values of inclusion of refugees. This year we have taken concrete steps to implement our Refugee Involvement Strategy and Delivery Plan by establishing a strong foundation for refugee involvement. We have also given a robust start to our ambitions to support staff and volunteers with lived experience in their career progression, by commissioning an expert agency and creating a steering group to co-produce the project and provide accountability.

To implement the foundation stage of our refugee involvement policy, we improved staff and refugees' understanding of involvement and how it adds value to the work of the organisation through 22 internal training sessions and other communications to

staff. We have embedded refugee involvement as one of the standard elements in our induction training processes. We have also created three bespoke policies to effectively involve clients in our work: recruitment, expenses and recognition and feedback policy. All these policies are reviewed by staff and refugees and signed off as interim policies to be tested and improved through pioneer projects in the following years. To purposefully involve refugees, we also created a new database to register refugees who are interested in joining pioneer refugee involvement projects. To be able to test all these foundational systems and policies, we have selected seven pioneering refugee involvement projects, which are closely linked and supportive of the wider strategic priorities. We have put emphasis on how we can create leadership for involvement both from the top of the organisation and within different parts of the organisation via the pioneer projects, which included projects directly led by senior management team alongside other teams that are delivering frontline work to refugees.

In our effort to put the voices of people with lived experience at the centre of our work, we have also developed a new strategy to support refugee community organisations to provide quality support in a sustainable way while their voices are heard, valued and acted upon. We also started a five-year project to support London Advocacy Forum to support refugee community organisations' independent advocacy and influencing activities to create safe, welcoming place for refugees in London.

To support staff and volunteers with lived experience at Refugee Council and in the charitable sector, our Lived Experience Career Development Project brought together a diverse steering group and initiated desk research to understand barriers and opportunities for career progression. This project will generously engage and share findings with the sector and encourages a culture of learning and action for lived experience leadership in the sector.

Enabler 2: Collaboration

Achievements The Refugee Council continued to work closely with colleagues in the refugee sector and beyond to strengthen its services and its influence.

We played a leading role in the Asylum Reform Initiative, which brings together the large refugee charities, to work with colleagues to discuss how to respond to emerging issues.

Refugee Council co-chairs and coordinates the Families Together coalition, which campaigns improve access to family reunion for refugees. The coalition has over 100 members, ranging from major international charities, through to grassroots volunteer-led and refugee-led community organisations. The campaign goals are to persuade Government to amend the Immigration Rules and allow more refugees to reunite with their loved ones. A Families Together roundtable on family reunion led the report on safe routes at the end of the reporting year.

In August 2023, veterans charity Help for Heroes and the Refugee Council published a joint open letter in the Daily Mail calling for Afghan refugees to be reunited with their families. This call was answered in the first month of the new Government.

We have developed and grown new relationships with corporate partners, philanthropists, foundations and supporters to deliver growth on income, impact and influence. We have delivered key services in partnership with Ikea, ServiceNow and Starbucks, and through these relationships we will deliver better employment, well-being and integration outcomes for refugees and engage new collaborators, influencers and audiences to drive forward social change.

Enabler 3: People, Partners and Processes

Achievements We have continued to make good progress in developing our staff and volunteers and investing to meet their needs and support their development. This year we rolled out our new Management and Leadership development programme for over 100 staff, invested in our approach to **Equality, Diversity, Inclusion** and **Belonging (EDIB)**, and implemented a new HR system called “People Connect” to improve the staff experience and deliver efficiencies alongside a new volunteer database. We also launched our “Lived Experience Career Development Project” as part of our commitment to develop pathways for staff and volunteers with lived experience to support their career progression and development. We also continue to update and improve our internal policies such as a new approach to diverse and fair recruitment and improved family policies.

Our investment in digital solutions and technology improvements has continued throughout the year. As well as launching a new HR platform, we improved our data protection and management approaches, including achieving Cyber Essentials Plus, and launched an online budgeting tool to aid better financial management. The IT and technology team are also putting in place digital systems via an online self-service desk (accessible via our much-improved intranet) to enable seamless tech support to staff, such as ordering new laptops or reporting issues. We also made a commitment last year to ensure that 100% of our staff and sites were “technology enabled” which we achieved by bolstering our internet connections, rolling out appropriate new kit, and providing ongoing training in the new Microsoft 365 suite of tools.

Strategic Plans for 2024/25**Ambition 1: Successfully press Government and other agencies to take action that significantly improves refugee protection.**

- We will use the opportunity of the General Election to engage with parties, candidates and the political debate;
- We will secure policy changes in key areas to protect the right to asylum, including on the Rwanda scheme, decision-making and family reunion;
- We will strengthen the involvement of refugees in our influencing activities.

Ambition 2: Significantly improve access to quality support for refugees in crisis and those seeking to integrate into the United Kingdom.

- We will significantly improve early access to information, advice and support for people seeking asylum; refugees in crisis and those seeking to integrate into the UK.
- We will test and share good service delivery practice with partner organisations, and provide evidence for policy change, with a particular focus on improving children’s access to justice and integration for refugees and people seeking asylum.
- We will introduce and embed a quality framework, cross services infrastructure coordination systems and capacity to strengthen service quality and impact.

Ambition 3: Successfully influence public attitudes to refugees in new and imaginative ways to reform the hostile environment that impact their lives

- We will build a much wider base of public support, including a diverse, active coalition of supporters from across society, to champion our calls for change and the shared values of humanity, compassion and justice.
- We will put the voices and stories of those with lived experience of the refugee protection system at the centre of the design and delivery of strategic communications and campaigning.
- We will launch a new brand and a new website to appeal to a wider public audience of persuadables.

Enabler 1: Ensure people with lived experience of refugee protection are at the heart of what we do by developing a whole organisation approach to their engagement and involvement in our work.

- We will deliver seven pioneer projects to test refugee involvement policies and registry and establish strong culture of learning of best practice of involving refugees through internal and external communities of practice.
- We will work with individuals and organisations in the sector to carry out research into how best to support lived experience career development for the sector and pilot models to test and support learning
- We will take steps to implement our Equality Diversity Inclusion and Belonging plan by carrying out a comprehensive training of staff and volunteers and allocating resource to coordinate staff networks and establishing a new steering group to oversee our commitments

Enabler 2: Collaborate with like-minded supporters and partners to secure cut-through in our campaigning and systems change work

- We will play a leading role in the refugee and migrant sector, driving forward joint working on more safe routes for refugees;
- We will work in collaboration with a diverse range of organisations to balance the narrative and unlock the potential reach of our core base of supporters, in line with our External Affairs strategy;
- We will secure new Patrons, Ambassadors and corporate partners to grow our reach into new audiences and networks of decision makers.

Enabler 3: Develop our staff, invest in our systems and processes and prioritise a learning approach and ensure we attract the resources to deliver our mission and ambitions

- We will complete the "Lived Experience Career Development Programme" including sharing our learnings with the wider sector.
- We will continue to invest in our staff through our EDIB programme and learning and development programme aimed at managers and leaders
- We will retender our IT technology partners supply chain to obtain efficiencies in our ways of working, improve our staff and volunteer experience, and improve our overall cyber security.
- We will improve our document storage and data management approaches internally and launch a new approach to reporting.
- We will launch our new website, improving our digital fundraising approaches to achieve the 24/25 income targets.

Principal Risks and Uncertainties

Risk management

The Trustees have overall responsibility for ensuring that appropriate systems of financial and other controls are in place. Trustees are responsible for safeguarding the assets of the charity, taking reasonable steps for the prevention and detection of fraud and other irregularities and providing reasonable assurance that:

- The Refugee Council is operating efficiently and effectively;
- Its assets are safeguarded against unauthorised use or disposal;
- Proper records are maintained, and financial information used internally or for publication is reliable;
- The charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, although not absolute, assurance against material misstatement or loss. They include:

- The adoption of a Strategic Plan and an Annual Business Plan and Budget by the Board of Trustees;

- Regular review of financial and operational results by the Senior Management Team, Finance and Resources Committee and the Board of Trustees against these plans;
- A review carried out by the Finance and Resources Committee with the external auditors of any matters raised for the attention of management;
- Clear rules for delegation of authority for decision making and the incurring of expenditure;
- Health and safety risk management, review and monitoring procedures;
- Serious incident reporting and review procedures;
- A framework for joint working between delivery managers, fundraising, and finance for whole-life management of external funding and partnerships.

Trustees review risk using a traditional risk register approach as a formal report and review of the organisation's key risks, with the review including looking at existing controls and plans for mitigation, and further actions and improvements required. Risk management techniques are also thoroughly embedded throughout the organisation's decision making and control mechanisms, an organisational strength which has improved our effective response to the higher-level risk environment we have seen from the Pandemic.

At the current time the following risks are identified as the highest category risks for the Refugee Council.

Risk	Mitigation Actions
<p>Safeguarding</p> <p>The potential for actual harm to our beneficiaries, staff, volunteers or other stakeholders, due to negligence or inadequate practice on behalf of the Refugee Council.</p> <p>Any subsequent reputational damage, which would then have second order reputational impacts including threat to our ability to effectively collaborate with partners, or a detrimental effect on our fundraising, as well as risk our clients trust in us.</p> <p>As a service delivery organisation, this risk remains consistently at the top of our risk register.</p>	<p>We strengthened safeguarding governance by creating a safeguarding managers forum and a corporate safeguarding board. The Board and SMT received training on leading a safeguarding culture. We commissioned an audit of our current safeguarding strategy and its implementation.</p> <p>All safeguarding alerts relating to our clients are now recorded in our Client Database enabling efficient monitoring and reporting.</p> <p>We have commissioned targeted training to address practice needs (working with perpetrators, youth violence and knife crime), and we delivered inhouse training on professional boundaries, domestic violence, suicidal ideation, boundaries, child protection).</p>
<p>Financial Sustainability</p> <p>Failure to sustain future income levels at the levels assumed and required in financial planning.</p> <p>This is due to changes in our services funding related to the ending of the EU AMIF funding of our services alongside a challenging external environment (cost of living, statutory funder budget pressures etc) to fundraise within.</p>	<p>Trustees approved a 3-year plan and reserves policy in June 2023 with clear funding parameters that we continue to monitor performance against.</p> <p>All charities report current challenges raising funds due to the external environment. We continue to invest in digital fundraising channels and in securing and maintaining strategic relationships with key funders and across high value income sources.</p> <p>We are developing core service models that deliver the greatest impact and have been introducing these to</p>

	<p>potential new funders, especially in Practice Development and community-based initiatives in partnership with local Refugee Community Organisations (RCO's).</p> <p>Finally, we are realigning our cost base to seek cost efficiencies and procurement savings in line with our plans.</p>
<p>Information Security & Data Quality</p> <p>A data breach could create a significant reputational risk, risk to a service user and/ or lead to fines from the ICO. This could then in turn lead to a loss of income as there could be an impact on public support and funder/ commissioner confidence in the organisation.</p> <p>Although we continue to invest in the reliability and wider security of our IT systems, it has now become clear that there has been a lack of understanding of organisational information security, and we have been working hard to improve our processes and controls alongside our systems.</p> <p>There is also a risk the data we do hold is of poor quality or not utilised effectively to drive evidence led decision making.</p>	<p>Cyber Essentials Plus has now been achieved and our IUSS service for unaccompanied children commissioned by the Home Office has an ISO27001 Information Security Management System in place.</p> <p>We have set up a data governance group and we have invested in an outsourced dedicated DPO role and a fundraising compliance officer within the organisation to advise on matters going forward.</p> <p>We have increased our digital security across all of our technology including how we store, manage and process data. We have bolstered our website and email security.</p> <p>We have updated our policies, procedures and staff awareness and will continue to monitor any issues to ensure we continually improve our digital safety.</p>
<p>Changes in government policy</p> <p>Change in government policy that negatively impacts clients and reduces the likelihood of government contracts/funding.</p> <p>The new Illegal Migration Act could have significant impact on our services although commencement of the provisions has yet to happen, and we have now subsequently had a change in government.</p> <p>While this risk has existed on our register previously, we are still unclear of the impact of any policy changes on our services.</p>	<p>We have been delivering a multi-faceted advocacy work plan (including parliamentary, policy and media work) including scrutinising the operationalisation of new government legislation and analysing emerging legislation, policy and practice - quantifying the impact for our beneficiaries and services.</p> <p>We have been working cross sector on key issues such as rising refugee homelessness and have built relationships with media and parliamentarians to support challenges to government policy and practice.</p> <p>Now we have a new government in place, we will be monitoring and engaging with sector activity and collaborating dependent on tone of voice, call to action and potential impact.</p>

There are, in addition to the above, a number of other risks that whilst significant in aggregate, are not individually critical. The impact of these can in general be assessed to give an estimated financial impact, such as the likely range by which income may fall short of budgets, or the resources required to put right issues arising. The overarching insurance and mitigation against these risks is the holding of sufficient

levels of free reserves to protect against them. The process for setting the level of reserves we hold is described in the Reserves section below.

Financial review

Income and Expenditure

Total income of **£20.7m** was £1.6m greater than prior year (2022/23: £19.1m) primarily driven by fundraised income.

Income from donations and legacies has grown by £2.9m in the year 2023/24 to **£9.1m**, due largely to £1.25m of Trust income from the Zedra Trust, a trust where Refugee Council are the sole beneficiaries at the instruction of Mr Romero Maura. Legacy income also continues to be unusually high due to the generous legacy estate left to us by the same Mr Romero Maura, for which we have recognised a further £2.75m of legacy income in the current year (2022/23: £1.2m). We benefitted from the Guardian Christmas Appeal 2024 in year generating £0.3m of income, although appeals income overall is down from prior year, due to high Ukraine appeal income in early 2022/23.

Income from charitable activities has shrunk £1.4m to **£11.4m** across the portfolio, as the statutory funding market becomes more challenging and there is less funding on offer. This has resulted in having to make strategic decisions about which services should be underwritten and continue (utilising the generous unrestricted funding we have received), which we need to find new and sustainable funding for, and which we will not continue. Income for Resettlement of £5.0m (2022/23: £5.8m) is lower as we had one year of delivery for Lambeth Resettlement services in the prior year, plus our ARAP Hotels programme for Afghan refugees wound down during the year and came to an end; both of which were fully funded by Local Authorities. Income for our Integration and Therapeutic services is reduced year on year as European Union AMIF funding ended in December 2023 and the projects were finished or continue to be bridge-funded for a limited period with unrestricted reserves.

Total expenditure increased £2.3m to **£19.4m** (2022/23: £17.1m) driven mostly by spend on raising funds of £2.7m, up from £1.2m in the prior year. This is due to the planned investment in income generation, and specifically our digital team, website, and brand. We have also invested across the portfolio in our acquisition channels and marketing for public fundraising, and our partnership and philanthropy and statutory income teams. This is alongside an £0.8m increase on Charitable Activities.

Expenditure on Charitable Activities of £16.7m was £0.8m higher than prior year across all Charitable Activities except from Advocacy and Awareness Raising. This is the result of drawing down on restricted reserves across our projects, notably in areas like Resettlement, where we had high restricted reserves for our Lewisham programme, and Integration and Therapeutic services, where we have drawn down on matched funding against the AMIF projects, which ended in December 2023.

Advocacy and Awareness Raising is the only charitable area of spend which has shrunk to £1.3m as we have reduced restricted funding in this area. The remaining work is a strategic priority in line with our strategic ambitions and we are committed to seeking new funders with any costs being underwritten by our general reserves in the meantime.

Support costs (included in the above figures after allocation) have grown £0.9m to £3.9m driven by investments in digital solutions and technology, investing in systems such as a new HR platform, an online budgeting tool and an online self-service desk, plus improving our data protection and management approaches to achieve our Cyber Essentials Plus, and ensuring all staff are 100% technologically enabled. We have also invested in our people, with our new Management and Leadership development programme and our Lived Experience Career Development Programme with all of these costs ultimately showing in support costs but moving the organisation forward in line with our strategy to 2025/26.

Our surplus for the year is therefore **£1.3m** after the utilisation of brought forward reserves (restricted funds and designated funds) which is a decrease of £0.7m from last years' surplus of £2.0m.

Reserves

Total funds at 31 March 2024 stand at **£12.1m**; of which **£2.1m** is restricted by donors to fund specific projects, and £0.1 million is a long-term endowment fund. Neither of these balances are available for general use. Of the balance of **£10.1m** unrestricted funds, £1.2m has been designated and set aside by Trustees at the year-end as funding for specific future purposes. These designations are:

- The balance of £110k from a £925k unrestricted donation originally received in 2018/19 from one of our long-standing donors, designated to Children's Services
- The amount of our overall funds of £602k invested in our tangible fixed assets, primarily the value of fitting our service provision offices out for our specialist activities and providing our staff with appropriate IT hardware. This has decreased from last year as we wind down the net book value through depreciation.
- Investment fund of £450k for an 'Invest to Save' fund which will continue to fund investment needs on the strategy period to 2025/26 covering both improvements to people, process and systems and investments in our income generation. This has reduced by £520k from last year as we have invested in digital, brand, systems, and people development in the year.

After these designations, our free unrestricted general reserves at 31 March 2024 stand at **£8.8m**, an increase of £3.0m from the £5.8m held at the start of the year. This balance is greater than our reserves policy indicates we need, but we have large, planned deficits to wind this down in 2024/25 and 2025/26 where we are continuing to invest in infrastructure and impact to support our strategy, and bridge-funding some of our services for fixed term period while we seek sustainable sources of funding. We are planning to end the next two years in line with our latest reserves policy.

This has been another exceptional and unique year for us and the key reason for the uplift in our unrestricted general reserves is the further legacy income of £1.8m recognised in year, and the Trust income of £1.7m, of which £1.25m was the generous donation from the Zedra Trust. With this income, we hope to tackle some difficult challenges ahead, and make intentional and thoughtful investment decisions that will bring long-lasting and impactful benefits not just to Refugee Council, but also to the wider refugee sector.

Reserve setting and reserve policy

There is no single method or approach to setting a reserves policy. The approach adopted considers the size of the charity, the complexity of activities, legal structure and the nature of funds received and held by the charity. Specifically, our approach considers:

- The nature of the funds received and held by the charity- are the funds unrestricted or restricted income and the likelihood and timing?
- The existing organisational risk register, clearly identifying the key risks and any financial ramifications.
- Future cost commitments – are they fixed or variable and within our control?

Once these factors are assessed, this produces a risk index to incoming resources and a commitment factor to key spend lines. It is the highest scores that are the riskiest or committed areas and should be considered when setting the reserves limit.

Our chosen approach to reserves setting means we need a medium profile for reserve setting that considers both the income and cost risk profile. Therefore, our reserves range has been profiled to be £4m plus or minus £0.5m.

The risk tolerance of Refugee Council is low, and in relation to reserves and financial sustainability, we require that every effort is made to minimise or eliminate the risk of any financial loss or the need to use reserves. This means the approach to reserves is considered prudent.

Approach to Fundraising

Following a period of significant crisis appeal fundraising associated with Afghanistan in 2021 and Ukraine in 2022, the financial year 2023/24 saw fundraising income at £9M (an increase to the preceding year).

Exceptional income during the period included benefiting from the Guardian's Christmas Appeal 2023 and an extraordinary legacy gift from the legator Mr Romero Maura (total value expected to be approximately £5m).

We work with supporters in a variety of ways. Our Public Fundraising programmes enables our donors to make either stand alone or regular gifts, inspiring support through direct mail, print and digital campaigns. We were grateful to receive a number of legacy gifts during the year, from generous supporters who chose to leave us a gift in their Will. Both our Trust Fundraising team and our Philanthropy and Partnerships teamwork with individuals and organisations able to give at a higher level. We also have a collection of fantastic community fundraising supporters who raise funds through events and activities in their local communities.

In 2023/24, the Business Development team moved under the remit of the Executive Director of Fundraising and Digital, ensuring all income generation for the charity sits within one single directorate.

The vast majority of the fundraising undertaken by the Refugee Council is done directly by our own staff, which means we are able to fully control the standards to which the work is carried out. We also work with a telephone fundraising agency to promote regular giving and a digital agency to support our paid social media fundraising campaigns. We also onboarded additional fundraising consultants to help support our Trust fundraising when capacity has been stretched. We expect all third parties who work with us to meet the same high standards as our own fundraisers and have contracts in place to ensure this. We do not currently undertake any street fundraising or door to door fundraising.

We use a mixture of consent and legitimate interest as our legal basis for processing supporters' personal data for marketing purposes. We ask all supporters how they would prefer us to communicate with them. We give them the option to let us know if they prefer less contact or no longer wish to hear from us, and we always respect their wishes. We do not sell or exchange lists of data with any other charities or companies. For further details please see our [Privacy policy - Refugee Council](#).

The Refugee Council has been registered with the Fundraising Regulator since its inception in July 2016 and with its predecessor, the Fundraising Standards Board, before then. We fully comply with the Code of Fundraising Regulations issued by the Fundraising Regulator. We take supporter complaints seriously and have established a process to handle, quantify and respond to complaints. This year we received four complaints, all of which were resolved to the complainant's satisfaction by our Supporter Care team. We review all complaints received to determine any changes we need to make, and we update our database whenever a donor requests this. Our Fundraising Complaints Procedure can be found on our website. All of our staff follow best-practice guidelines for dealing with vulnerable people as outlined in our Acceptance and Refusal of Donations Policy and Procedures.

In July 2017 the Fundraising Regulator launched the Fundraising Preference Service (FPS) aimed at providing people with the means to stop direct marketing from specific charities without having to contact them directly. In this financial year, Refugee Council has received two such requests.

Structure, Governance and Management

This report covers the year to 31 March 2024.

Organisational Structure

The British Refugee Council ("the Refugee Council") is a company limited by guarantee and is registered as a charity with the Charity Commission. The Refugee Council's governing documents are its Memorandum and Articles of Association. As at 31 March 2022 there were 10 trustees. The Trustees perform their work on a voluntary and non-remunerated basis and are only reimbursed for minor costs such as transport to meetings.

Appointment of Trustees

The Board of Trustees consists of up to fifteen members as set out in our governing documents, including a Chair and Honorary Treasurer, who are appointed on the basis of an open recruitment exercise. The Board undertakes a skills audit for existing trustees and matches that against the desired skills and experience before undertaking any new recruitment, in order to ensure that the Board remains well equipped to meet its governance function.

Trustees serve a term of three years and can stand for reappointment twice (nine years in total). The maximum term which a Trustee (including a Trustee who has served as Chair) may serve shall end on the Board meeting following the ninth anniversary of such Trustee's first appointment, provided that, where the Board considers that it is in the Council's best interest to do so, the Board may exceptionally extend such Trustee's appointment for subsequent consecutive terms of one year, each ending on the Board meeting following the one-year anniversary of such Trustee's reappointment.

In 2023-24, one trustee – Zaeem Haq – resigned; and three trustees joined the organisation – Diana Fawcett, Sayyeda Salam and Marc Tilley. There are currently twelve trustees serving on the board.

Trustee induction and training

All Trustees receive a full induction upon being appointed to the Board of Trustees. The induction includes an introductory session with the Senior Management Team and visits to see some of the service delivery work first hand. Through this they receive an overview of the work of the Refugee Council and grant arrangements with key funders. Trustees receive an induction pack which provides details of the charity's strategic plan, key policies, minutes of Board meetings for the previous year, financial information including budgets and procedures and more general information on the requirements of being a trustee. Trustees are kept up to date with legal and statutory requirements through circulation of materials and where appropriate through attending trustee training, such as Charity Finance training, and networking events.

Organisation

The Board of Trustees meets on a regular basis throughout the year and met formally four times during the year (excluding sub-committees, working groups and exceptional meetings). The main tasks of the Board are:

- Setting and maintaining the vision, mission and values of the organisation
- Agreeing major organisational policies and programmes
- Approving the strategic direction, annual plans and associated budgets
- Reviewing progress against these plans and financial performance
- Monitoring risks and the mitigation actions taken

The Board also has two sub-committees, the Finance and Resources Committee and the Remunerations and Nominations Committee. The Finance and Resources Committee comprises the Chair, Treasurer, and two other Trustees with relevant experience; it met four times during the year. This sub-committee, which operates within guidelines set by the Board, gives a greater level of scrutiny on financial and operational issues, including meeting with the external auditors and approving expenditures where they exceed levels delegated to management but below levels reserved to the Board.

The Remunerations and Nominations Committee comprises three trustees under terms of reference agreed by the Board, which includes overseeing the recruitment and selection of new trustees and supporting the Chair of the Board in ensuring effective Board performance. It met four times during the year.

Day-to-day management is the responsibility of the Chief Executive, who is appointed by the Trustees, and a Senior Management Team comprising an Executive Director of Services, an Executive Director of Fundraising and Digital, an Executive Director of External Affairs and Communications, and an Executive Director of Finance and Resources.

Public Benefit

The Charities Act 2011 requires charities to demonstrate that their work is of direct benefit to the public. When planning the Refugee Council's activities each year, the Trustees take due regard of the Charity Commission's general guidance on public benefit.

Within the constraint of resources, and subject to any eligibility criteria for a specific service, the Refugee Council's services, described above, are available to all refugees and people claiming asylum. Services are offered in many of our clients' languages, without charging fees, and recognising the difficulties many faces in meeting travelling costs. Our work on sector capacity building, refugee integration and education of the general public about refugee issues benefits the whole community by supporting community cohesion. Our work on policy, legislation and advocacy advances human rights and access to employment, education and health care, and combats destitution.

Policies

Investment and Treasury Management policy

Within the year, the charity has opted not to pursue a policy of investing surplus funds on the equities or bond markets and has continued to utilise short-term deposits. In order to maximise earnings from cash, Trustees approved a new Treasury Management policy in May 2023 where Refugee Council is permitted to hold the following types of cash management vehicles:

- In sterling denominated current accounts, certificates of deposit and bank deposits held with banks and building societies which have a long-term credit rating of A or equivalent;
- Near-cash money market funds held with UK institutions based in the United Kingdom and regulated by the Financial Services Authority (FSA);
- UK short-dated government bonds and UK Treasury bills, defined as no longer than 12 months in duration as long as held to redemption.

Remuneration Policy

The Refugee Council has a job grading system in place that, on the basis of a number of criteria, matches posts against the pay spine used by the National Joint Council for Local Government. This system is used for all posts in the organisation with the exception of executive staff. Employees normally join the organisation at the bottom of the scale for their post and move up the scale on an annual basis. In exceptional circumstances a market supplement may be paid in order to attract a candidate in a difficult to recruit to post. This year, in light of the ongoing "cost of living" crisis, an annual cost of living award was paid to staff in line with that agreed by the National Joint Council of an average of 6% for our staff.

For executive staff the Refugee Council has to balance a number of factors, including the esteem and value of working for a charity, and the limited number of applicants for senior roles with experience and knowledge in some key functions. The Board are conscious that executive salaries need to remain competitive with the sector whilst ensuring that there is appropriate consistency on remuneration across the organisation. Therefore in determining levels of executive pay, the Refugee Council will usually reference pay data from employment agencies, charities of a comparable size and sector competitors, and will consider the ratio between executive and median employee data. Annual cost of living awards for executive staff are normally comparable to any increases paid to non-executive staff.

The Board is directly responsible for the annual setting of the salary level of the Chief Executive, who in turn has delegated responsibility for executive directors. The Board reviews the level of executive salaries every two years based on benchmarking data, to ensure that salaries are still comparable to the median level of similar sized charities. This was reviewed at the start of 2024 in line with our policy with any changes to come into effect next financial year.

The ratio of the Refugee Council Chief Executive's salary to the median of staff salaries at March 2024 was 2.6 (this compares to 2.9 in 2023).

Employees

The charity recognises the importance and commitment of its staff in the delivery of our plans and activities. Employees are kept up to date on matters affecting the charity through our new intranet the "hub", regular staff briefings and email updates. With staff spread over a number of offices, and working in a hybrid manner, the Senior Management Team held regular all staff 'Question Time' sessions to maintain direct contact with the wider staff group, to supplement other formal communication channels. There have also been several "Reflection" sessions that have been held where staff come together to share and support each other at challenging moments related to the external environment.

We formally recognise the trade union Unison, and meet with union representatives quarterly in order to consult on issues affecting employees' interests, with the Chair of the Board also meeting the union once a year.

Volunteers

Volunteers are critical to the work we are able to achieve, and their support makes the impact that we have so much greater. The contribution of 560 volunteers this year (423 in 2022/23) amounted to some 24,308 hours of support during the year (23,087 in 2022/23). Whilst we do not account for the value of this time in our financial statements, we can note that if we were to value their support to our work at only £10 per hour, this would amount to £243,080 worth of time (£230,870 in 2022/23). Not only do staff appreciate their value but also our beneficiaries who are at the receiving end of their valuable time. We are grateful for the continuing support of our volunteers.

The volunteer numbers have increased from the last year, the biggest growth was in Asylum, specifically around hotels & ESOL who doubled their number of volunteers in Q3 & Q4 and a small steady increase in Resettlement.

Each year Brian Marsh, chair of the Marsh Christian Trust, sponsors awards for volunteering. We held several volunteer celebrations in the year and gave out 15 Marsh Awards for the best volunteer ideas to support refugees and people seeking asylum to meet new people, develop skills, and participate in their local community. Thank you, Brian Marsh.

The Trustees and staff give a big thank you to all the very talented volunteers who work to support and help us improve the lives of refugees and people seeking asylum.

Statement of Trustees' responsibilities

The Trustees are responsible in accordance with applicable law and regulations for preparing the Annual Report of the Trustees and the Strategic Report, as well as the financial statements.

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

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy the financial position of the charity at any time and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein. The maintenance and integrity of the charity's website is the responsibility of the trustees.

Provision of information to auditor

Each of the persons who is a trustee at the date of approval of this Report confirms that:

- so far as the trustee is aware, no relevant audit information has been withheld from the company's auditor; and
- the trustee has taken all the steps that he or she could reasonably be expected to have taken as a trustee in order to make himself or herself aware of any relevant audit information and has established that this information has not been withheld from the auditor.

Auditor

Sayer Vincent LLP are the appointed auditors for the charity since 2021/22.

This Trustees' Report, incorporating the Strategic Report, was approved and authorised for issuance by the Council and signed on its behalf by:

Rachael Orr
Chair

Date: 01.10.2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRITISH REFUGEE COUNCIL

Opinion

We have audited the financial statements of British Refugee Council (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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 charitable company 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on British Refugee Council's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we 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, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report has 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 including the strategic 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, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the Resources Committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the

financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Noelia Serrano (Senior statutory auditor)

20 November 2024

for and on behalf of **Sayer Vincent LLP, Statutory Auditor**

110 Golden Lane, LONDON, EC1Y 0TG

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

Including Income and Expenditure Account

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	2023/24 Total £'000	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	2022/23 Total £'000
Income from:									
Donations and Legacies	2 & 5	8,237	892	-	9,129	5,270	965	-	6,235
Charitable Activities	3 & 5	2,131	9,268	-	11,399	45	12,756	-	12,801
Other Trading Activities	4	24	-	-	24	9	-	-	9
Investments		145	-	-	145	29	-	-	29
Total Income		10,537	10,160	-	20,697	5,353	13,721	-	19,074
Expenditure on:									
Raising Funds:									
Fundraising		2,610	82	-	2,692	1,213	-	-	1,213
Total Raising Funds		2,610	82	-	2,692	1,213	-	-	1,213
Charitable Activities:									
Resettlement		432	5,165	-	5,597	36	5,263	-	5,299
Children's Services		2,351	1,413	-	3,764	315	3,398	-	3,713
Integration		482	3,326	-	3,808	104	3,420	-	3,524
Advocacy and Awareness Raising		948	357	-	1,305	914	766	-	1,680
Therapeutic Services		392	1,642	-	2,034	-	1,579	-	1,579
Destitution		65	99	-	164	-	102	-	102
Total Charitable Activities		4,670	12,002	-	16,672	1,369	14,528	-	15,897
Total Expenditure	6a - c	7,280	12,084	-	19,364	2,582	14,528	-	17,110
Net Income/(Expenditure)		3,257	(1,924)	-	1,333	2,771	(807)	-	1,964
Transfers between Funds	14	(985)	985	-	-	(1,426)	1,426	-	-
Net movement in funds		2,272	(939)	-	1,333	1,345	619	-	1,964
Reconciliation of funds:									
Total funds brought forward		7,692	3,011	110	10,813	6,347	2,392	110	8,849
Total funds carried forward		9,964	2,072	110	12,146	7,692	3,011	110	10,813

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended are derived from continuing activities (refer to Note on Funds).

The accompanying notes form an integral part of this Statement of Financial Activities.

BALANCE SHEET
 AS AT 31 MARCH 2024
 REGISTERED COMPANY NO: 02727514

	Notes	31 March 2024 £'000	31 March 2023 £'000
Fixed Assets:			
Tangible assets	8	602	685
Investments		4	4
Total Fixed Assets		606	689
Current assets:			
Debtors	9	9,461	7,791
Cash at bank and in hand	10	4,847	5,368
Total Current Assets		14,308	13,159
Creditors: Amounts falling due within one year	11	(2,456)	(2,723)
 Net current assets		 11,852	 10,436
 Total assets less current liabilities		 12,458	 11,125
Provision for liabilities	12	(312)	(312)
 Total Net Assets		 12,146	 10,813
 The funds of the charity			
Unrestricted funds:			
Designated funds		1,162	1,875
General Reserves		8,802	5,817
Total Unrestricted Funds		9,964	7,692
Restricted Income Funds		2,072	3,011
Endowment Funds		110	110
 Total charity funds	 13 - 15	 12,146	 10,813

These accounts, including this balance sheet and the notes, were approved by the Board of Trustees of the British Refugee Council on 1 October 2024, and are signed on its behalf by:

Ian Hanham

Treasurer

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2023/24 Total £'000	2022/23 Total £'000
Cash flows from operating activities:			
<i>Net cash (used in) operating activities</i>	(i)	<u>(548)</u>	<u>(308)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		145	29
Purchase of property, plant and equipment		(118)	(303)
<i>Net cash provided by / (used in) investing activities</i>		<u>27</u>	<u>(274)</u>
Change in cash and cash equivalents in the year		<u>(521)</u>	<u>(582)</u>
Cash and cash equivalents at the beginning of the year		5,368	5,951
Cash and cash equivalents at the end of the year	(ii)	<u>4,847</u>	<u>5,368</u>
(i) Reconciliation of net income to net cash flow from operating activities			
Net surplus for the year		1,333	1,964
Adjustments for:			
Depreciation charges		201	157
Interest		(145)	(29)
(Increase) in debtors		(1,670)	(3,175)
(Decrease) / Increase in creditors & provisions		(267)	775
Net cash (used in) operating activities		<u>(548)</u>	<u>(308)</u>
(ii) Analysis of cash and cash equivalents			
Cash in hand		2,390	3,994
Notice deposits (less than 3 months)		2,457	1,374
Total cash and cash equivalents		<u>4,847</u>	<u>5,368</u>

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities 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 United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The Refugee Council constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial statements are prepared on the going concern basis which assumes the charitable company will continue in operational existence for the foreseeable future. The trustees have assessed the appropriateness of the going concern basis for the preparation of the financial statements and have taken account of potential uncertainties, including the legacy impact of the COVID-19 pandemic, and the on-going “cost of living” crisis on the charitable company’s financial position.

The trustees have reviewed the charitable company’s forecasts & projections for a period of eighteen months from the date of approval of these financial statements and have set a three year plan from 2024/25 based on reasonable assumptions on funding levels, and are confident that the charity has sufficient resources to deal with any further unexpected financial shocks arising.

Based on the above assessment and the charitable company’s level of free reserves at the balance sheet date, the trustees consider that there are no material uncertainties about the Refugee Council’s ability to continue as a going concern and meet its liabilities as they fall due for at least 12 months following approval of these financial statements. Accordingly the financial statements continue to be prepared on the going concern basis.

The functional currency of the charity is pounds Sterling.

(b) Income

Income is recognised in these accounts where there is entitlement to the income, where it is probable that the income will be received, and where the amount can be measured reliably. Income received in advance of these criteria being met is deferred as a liability.

Income from Donations and Legacies

Donations and legacies includes donations and gifts, legacies, and all other income that is in substance a gift made on a voluntary basis. It also includes grants of a general nature provided by government and charitable foundations which are not conditional on delivery of certain levels or volumes of a service. The donation may be made towards the general aims of the Refugee Council (unrestricted), or towards a specific service or aim (restricted). Donations are recognised on receipt of the donation, or if earlier, at the point where there is a written obligation for a donor to pay a specified donation. Legacies are recognised at the point of probate being granted and the estate value can be estimated reliably.

Income from Charitable Activities

Income from charitable activities includes income earned from the supply of services under contractual arrangements, and from grants that specify the provision of a particular charitable service.

Income under contractual arrangements is recognised when the income falls due under the terms of

NOTES TO THE FINANCIAL STATEMENTS

the contract.

Income from grants that are subject to performance or other conditions are recognised when the conditions are deemed met. Where a grant agreement states that funding is conditional on eligible expenditure having been made, such as our provision of Resettlement services, our entitlement to income matches expenditure incurred and so we recognise income when eligible expenditure is made. Where a performance related grant is given for charitable activity to be performed over a specified period of time, the entitlement arises and the income is recognised for the period of activity for which it is awarded. For example multi-year grants approved on the basis of annual budgets are recognised over the life of the multi-year charitable activity in line with the approved annual budgets.

Income from Other Trading Activities

If included, comprises primarily rental income received on renting out surplus office space. Rental income is recognised on a straight line basis over the term of the rental agreement.

(c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under the related activity. The expenditure comprises direct expenditure including direct staff cost attributable, and allocated support cost. Support costs represent central operational overheads such as Finance, Human Resources, Information Technology, and central office costs (not including service premises costs which are accounted for as direct expenditure), and the costs of governing the organisation. Support costs are allocated to activities on the basis of a percent on top of the expenditure supported as this is deemed the most appropriate measure of how such resources are used.

Expenditure on raising funds are those costs incurred in attracting donations and legacies.

Charitable activities include grants payable and expenditure associated with the provision of service to the beneficiaries and stakeholders of the charity, and covers both direct cost and allocated support cost relating to these activities. Grants payable are accounted for when the directors have created a constructive obligation to make the grant. The value of grants approved and communicated but still to be paid are included in the balance sheet as current liabilities.

Charitable activities have been classified into the following main activities of the charity:

- Resettlement – where we work in partnership with local authorities in providing high quality services to integrate refugees in England;
- Children’s Services – where we provide services to separated children, children who have been trafficked and or suffered traumatic experiences;
- Integration – where we support those with newly granted refugee status to move into mainstream support systems;
- Advocacy and Awareness Raising – where we promote the rights of refugees and to ensure that UK immigration legislation and European directives are responded to in a co-ordinated manner, including the use of research, public campaigns, policy influencing, parliamentary lobbying and media work;
- Therapeutic Services – where we offer a holistic response to the complex needs of refugees who have suffered traumatic experiences;
- Destitution – where we provide immediate personal support to those at risk of destitution and also access to advice.

NOTES TO THE FINANCIAL STATEMENTS

(d) Fund accounting

The charity maintains various types of funds as follows:

Unrestricted funds

General unrestricted funds represent funds which are expendable at the discretion of the Trustees in the furtherance of the objects of the charity.

Designated funds are unrestricted funds transferred from general funds and set aside at the discretion of the Board of Trustees for particular purposes. The Trustees review the composition of the funds annually in order to assess their continued use and make new reserves in line with the future strategy of the charity.

The current status of designated and general funds is disclosed in note 14a.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The aim and use of key restricted funds are set out in note 14b to the financial statements.

Endowment funds

The charity holds one endowment fund which capital sum is to be held in perpetuity with the interest on the balance used to support refugees' education. The aim and use of this endowment fund is set out in note 14c to the financial statements.

Transfers

Transfers in certain situations may be made between categories of funds. Funds may be transferred between Unrestricted and Designated funds at the discretion of the Board of Trustees to set aside resources for a particular purpose. Where expenditure against a primarily restricted funded project exceeds the restricted funding available from donors in the year, funding is transferred from unrestricted funds to meet the excess cost.

(e) Tangible fixed assets and depreciation

Tangible fixed assets purchased for the Refugee Council's purposes and costing more than £2,000 are capitalised and included at cost, including any incidental expenses of acquisition. Depreciation is calculated so as to write off tangible assets on a straight line basis over the expected useful lives as follows:

Freehold buildings	50 years
Leasehold property improvements	lesser of 10 years from date of purchase or lease period
IT Hardware & Infrastructure	3 years
Software	5 years
Motor vehicles, furniture, fixtures and equipment	5 years

(f) Value added tax

Irrecoverable Value Added Tax is included in the relevant costs in the Statement of Financial Activities.

(g) Pensions

The organisation operates a defined contribution pension scheme for employees and the amount charged to the Statement of Financial Activities in respect of pension costs and other post-retirement

NOTES TO THE FINANCIAL STATEMENTS

benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

(h) Finance and operating leases

Rentals applicable to operating leases, where substantially all the benefits and risk of ownership remain with the lessor, are charged to the Statement of Financial Activities over the period in which the cost is incurred. The Refugee Council has no assets under finance leases, which confer rights, and obligations similar to those attached to owned assets.

(i) Provision for liabilities

Provision for liabilities only arises where the charity has a legal or constructive obligation to meet future liabilities. The following liabilities have been recognised in the accounts:

Dilapidations

Provision is made for dilapidation works due to arise on leasehold properties. The Refugee Council has a contractual obligation to absorb such future costs.

(j) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

(k) Other financial instruments**i. Cash and cash equivalents**

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

ii. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price.

NOTES TO THE FINANCIAL STATEMENTS

2. Donations and legacies	Unrestricted	Restricted	2023/24	Unrestricted	Restricted	2022/23
	Funds £'000	Funds £'000	Total £'000	Funds £'000	Funds £'000	Total £'000
Donations and gifts from individuals	2,715	208	2,923	2,593	702	3,295
Legacies	3,947	-	3,947	2,500	-	2,500
Donations from corporates	112	484	596	-	-	-
Trust income & general grants	1,463	200	1,663	177	263	440
Total	8,237	892	9,129	5,270	965	6,235

3. Charitable activities	Unrestricted	Restricted	2023/24	Unrestricted	Restricted	2022/23
	Funds £'000	Funds £'000	Total £'000	Funds £'000	Funds £'000	Total £'000
Resettlement	-	4,981	4,981	-	5,771	5,771
Children's Services	2,131	414	2,545	35	2,669	2,704
Integration	-	2,690	2,690	-	2,860	2,860
Advocacy and Awareness Raising	-	39	39	10	171	181
Therapeutic Services	-	1,144	1,144	-	1,285	1,285
Total	2,131	9,268	11,399	45	12,756	12,801

4. Other Trading Activities	Unrestricted	Restricted	2023/24	Unrestricted	Restricted	2022/23
	Funds £'000	Funds £'000	Total £'000	Funds £'000	Funds £'000	Total £'000
Premises sublets and rentals	24	-	24	9	-	9
Total	24	-	24	9	-	9

NOTES TO THE FINANCIAL STATEMENTS

5a. Grants included within donations and legacies:

Activity	Funder	Grant For	2023/24 £'000	2022/23 £'000
Advocacy and Awareness Raising	This Day Foundation	Public Affairs & Policy	100	-
Advocacy and Awareness Raising	Aurum Trust	Public Affairs & Policy	50	-
Integration	This Day Foundation	Employment Modelling	42	-
Integration	Marsh Charitable Trust	Volunteer Awards	8	9
Destitution	The Linbury Trust	Destitution	-	75
Therapeutic Services	Kent and Medway CCG	My View (Kent and Remote)	-	47
Therapeutic Services	South East London CCG	Resettled Refugee Emotional Wellbeing Service	-	33
Destitution	Various trusts	Destitution	-	22
Children's Services	Comic Relief	Youth Connect	-	19
Children's Services	Various trusts	Various Children's Projects	-	16
Therapeutic Services	Stanley Thomas Johnson Foundation	Adult Therapeutic Services	-	16
Advocacy and Awareness Raising	Various trusts	Other grants	-	10
Therapeutic Services	The Boltini Trust	Adult Therapeutic Services	-	10
Various	Other funders	Other grants	-	4
Resettlement	Various	Other Resettlement	-	2
Other Trust and Statutory Grants			200	263
Total Grants included within donations and legacies			200	263

5b. Grants included within charitable activities:

Activity	Funder	Grant For	2023/24 £'000	2022/23 £'000
Resettlement	Migration Yorkshire SMP	Yorkshire & Humberside Resettlement	3,247	2,736
Integration	Asylum Migration & Integration Fund (AMIF)	New Roots (including Refugees into Jobs) and WJR STEP	2,061	1,869
Resettlement	Lewisham Council	Lewisham Resettlement	728	1,590
Resettlement	Hertfordshire Councils	Hertfordshire Resettlement	536	429
Integration	Health Education England	Building bridges	340	340
Resettlement	Migration Yorkshire SMP	ARAP hotels	266	516
Integration	East of England SMP	Wellbeing and Work for Refugee Integration Programme	210	450
Therapeutic Services	Sheffield City Council	Adult Therapeutic Services	183	52
Integration	National Lottery Community Fund	Barnsley Refugee Advice Project	174	148
Children's Services	Migration Yorkshire SMP	Child & Family Wellbeing	136	-
Therapeutic Services	NHS South Yorkshire ICB	Sheffield Therapeutic Services	125	-
Resettlement	Bassetlaw District Council	Syrian Vulnerable Persons Refugee Programme	86	78
Children's Services	NHS Kent and Medway CCG	My View - Children's Therapeutic Service	84	56
Integration	National Lottery Community Fund	Health Access for Refugees Programme	81	157
Therapeutic Services	NHS South East London CCG	Adult Therapeutic Services	80	-
Children's Services	East Sussex County Council	My View - Children's Therapeutic Service	76	66
Resettlement	Migration Yorkshire SMP	Employment Advice	63	60
Therapeutic Services	Asylum Migration & Integration Fund (AMIF)	Therapeutic	41	-
Therapeutic Services	Migration Yorkshire SMP	ARAP hotels - Therapeutic	34	-
Resettlement	Sheffield City Council	Gateway Resettlement Programme	33	-
Integration	Greater London Authority	Private Rental Scheme (PRS)	28	-
Resettlement	Hertfordshire Councils	Resettlement ESOL	20	-
Therapeutic Services	North Yorkshire County Council	Hotels Project	18	-
Children's Services	Central Bedfordshire Council	My View - Children's Therapeutic Service	15	-
Therapeutic Services	Leeds City Council	Hotels Project	14	-
Various	Other	Various	9	-
Children's Services	Home Office	Children's Panel and Kent Intake Unit	-	2,061
Resettlement	Lambeth Council	Lambeth Resettlement	-	497
Children's Services	Home Office	CAP Implementation and UASC Hotel Support	-	181
Therapeutic Services	Southwark CCG	Adult Therapeutic Services	-	92
Therapeutic Services	Asylum Migration & Integration Fund (AMIF)	VPRS Sheffield	-	92
Therapeutic Services	Home Office	ASMHW Training and Delivery	-	72
Therapeutic Services	National Lottery Community Fund	Adult Therapeutic Services	-	65
Children's Services	Department for Education	My View - Children's Therapeutic Service	-	65
Integration	Hertfordshire Councils	Employment	-	55
Therapeutic Services	Sheffield CCG	Adult Therapeutic Services	-	32
Children's Services	Birmingham CCG	Adult Therapeutic Services	-	26
Integration	Barnsley Metropolitan BC	Health Access for Refugees Programme	-	11
Integration	Office for Health Improvement and Disparities	Health Access for Refugees Programme	-	6
Government Grants			8,688	11,803

NOTES TO THE FINANCIAL STATEMENTS

5b. Continued - Grants included within charitable activities:

Activity	Funder	Grant For	2023/24 £'000	2022/23 £'000
Therapeutic Services	Linbury Trust	Destitution	116	-
Children's Services	Prism Charitable Trust (Choose Love)	My View - Children's Therapeutic Service	100	-
Therapeutic Services	Stanley Thomas Johnson Foundation	Adult Therapeutic Services	86	-
Children's Services	Comic Relief	Youth Connect	56	-
Children's Services	Comic Relief	Youth Development	50	-
Advocacy and Awareness Raising	The City Bridge Trust	London RCO Advocacy Forum	49	6
Therapeutic Services	Cranswick Charitable Trust	Adult Therapeutic Services	30	-
Children's Services	Other	My View - Children's Therapeutic Service	26	83
Integration	Royal College of Veterinary Surgeons	Building Bridges	24	-
Integration	EA Foundation	Refugee Advice Project (RAP)	23	-
Integration	Kingston Voluntary Action CIO	Superhighways Refugee Community Organisatio	10	9
Various	Other	Various	10	68
Integration	IKEA	Employment	-	111
Children's Services	Melanie Macleod	Age Disputes	-	100
Children's Services	Comic Relief	Refugee Cricket Project	-	91
Advocacy and Awareness Raising	Migration Exchange	Refugee Community Organisation Capacity Buildi	-	80
Children's Services	Comic Relief	My View - Children's Therapeutic Service	-	57
Children's Services	Children in Need	My View - Children's Therapeutic Service	-	54
Integration	ServiceNow	Employment	-	52
Children's Services	Children in Need	Youth Development	-	41
Therapeutic Services	Goldman Sachs	Adult Therapeutic Services	-	39
Advocacy and Awareness Raising	Comic Relief	Advocacy projects	-	36
Advocacy and Awareness Raising	Other funders	Detention forum	-	32
Advocacy and Awareness Raising	Comic Relief	Families Together	-	22
Integration	Starbucks	Employment	-	21
Integration	Various employers	Refugees into Jobs	-	18
Integration	Various	Private Rented Sector Housing scheme	-	14
Integration	Innis Free	Queens Park Project	-	10
Integration	Reset Communities & Refugees	Refugee Community Organisations	-	7
Advocacy and Awareness Raising	Red Cross	Families Together	-	2
Other Trust and Statutory Grants			580	953
Total Grants included within charitable activities			9,268	12,756

There are no unfulfilled conditions and other contingencies attaching to government or other grants that have been recognised in income. There has not been any other forms of government assistance from which we have directly benefitted.

NOTES TO THE FINANCIAL STATEMENTS

6a. Expenditure analysis	Staff Costs	Other Direct Costs	Grant expenditure	Subtotal £'000	Support Costs £'000	Total £'000
	£'000	£'000	£'000			
2023/24 Expenditure on:						
Raising Funds:						
Fundraising	1,073	1,033	-	2,106	586	2,692
Total Raising Funds	1,073	1,033	-	2,106	586	2,692
Charitable Activities:						
Resettlement	3,618	791	49	4,458	1,139	5,597
Children's Services	2,444	553	-	2,997	767	3,764
Integration	1,740	499	922	3,161	647	3,808
Advocacy and Awareness Raising	706	286	8	1,000	305	1,305
Therapeutic Services	1,258	346	18	1,622	412	2,034
Destitution	58	73	-	131	33	164
Total Charitable Activities	9,824	2,548	997	13,369	3,303	16,672
Support Costs (Note 6(b))	2,447	1,442	-	3,889	(3,889)	-
Total	13,344	5,023	997	19,364	-	19,364
2022/23 Expenditure on:						
Raising Funds:						
Fundraising	439	431	5	875	338	1,213
Total Raising Funds	439	431	5	875	338	1,213
Charitable Activities:						
Resettlement	3,503	722	143	4,368	931	5,299
Children's Services	2,295	753	-	3,048	665	3,713
Integration	1,646	529	835	3,010	514	3,524
Advocacy and Awareness Raising	662	334	441	1,437	243	1,680
Therapeutic Services	963	326	7	1,296	283	1,579
Destitution	59	25	-	84	18	102
Total Charitable Activities	9,128	2,689	1,426	13,243	2,654	15,897
Support Costs	1,935	1,051	6	2,992	(2,992)	-
Total	11,502	4,171	1,437	17,110	-	17,110

NOTES TO THE FINANCIAL STATEMENTS

6b. Support Costs	2023/24 £'000	2022/23 £'000
Central Premises and Business Support	426	284
Finance and Payroll	812	715
Human Resources	884	973
Information & Communication Technology	1,157	697
Governance Costs	289	192
Digital & Web development	64	35
Senior Management	257	96
Total Support Costs	3,889	2,992

The above support costs are allocated pro-rata to the expenditure of activities supported (see Note 1c.)

6c. Grant Expenditure

Institutional Grants to	For	Activity	2023/24 £'000	2022/23 £'000
Refugee Education Training Advice Service (RETAS)	New Roots	Integration	295	308
Positive Action Training in Housing (PATH)	New Roots	Integration	123	136
Humber Community Advice Services (H-CAS)	New Roots	Integration	100	80
Goodwin Development Trust (GDT)	New Roots	Integration	54	77
Glowing Results	Building Bridges	Integration	49	54
London Metropolitan University	Building Bridges	Integration	139	139
Various	Refugee Community Organisations (RCOs)	Integration	140	416
Refugee Action York	Y&H Hotels	Integration	11	-
Barnsley Community and Voluntary Services	Barnsley Refugee Advice Project	Integration	16	35
Lewisham Refugee & Migrant Network	Lewisham Resettlement	Resettlement	49	143
Various	Volunteer Awards	Integration	6	6
Counterpoint Arts	Refugee Week	Advocacy and Awareness Raising	8	6
Lewisham Refugee & Migrant Network	Lewisham Resettled Refugees Therapeutic	Therapeutic	7	7
British Red Cross	Asylum Reform Initiative	Advocacy and Awareness Raising	-	17
Clear Voice Comms	First Person Stories	Advocacy and Awareness Raising	-	8
Scottish and Welsh Refugee Council	Ukraine Appeal and Net Refugee Council Crisis Project	Integration	-	5
i) Expenditure on Grants to Institutions			997	1,437
Total Grant Expenditure			997	1,437

Refugee Community Organisations (RCOs) are frontline organisations, set up and run by people with lived experience of the asylum system and refugee integration. Refugee Council grant funded 14 such organisations in the year totalling grants of £140,000, of which the largest individual grant was £11,500 and the smallest was £8,500.

Support costs are incidental to the costs of making institutional grants and so there were no support costs allocated to institutional grants in the current or prior year. There were no grants made to individuals in 2023/24 or 2022/23.

7a. Staff costs and employee benefits

	2023/24 £'000	2022/23 £'000
Wages and salaries	11,270	9,627
Redundancy costs	138	113
Social security costs (employer's National Insurance)	1,147	975
Employer's contribution to defined contribution pension	423	368
Salaried Employees	12,978	11,084
Wages and salaries	349	400
Social security costs (employer's National Insurance)	9	11
Employer's contribution to defined contribution pension	8	9
Sessional Workers	366	419
Total staff costs	13,344	11,502

NOTES TO THE FINANCIAL STATEMENTS

The number of employees whose remuneration as defined for taxation purposes amounted to £60,000 and upwards in the year was as follows:

	2023/24	2022/23
£60,000 - £69,999	4	2
£70,000 - £79,999	3	2
£90,000 - £99,999	1	1
Total	8	3

Pensions payments in respect of the above in 2023/24 were £26k (2022/23: £12k).

Employees earning over £60,000 have increased due to the annual pay scale increase moving some employees into this category, as pay scales have been uplifted to reflect the cost of living crisis.

The remuneration of the senior executives is set in accordance with the policy set out in the Trustees' report. In 2023/24 the below posts were classified as Senior Executive. The actual remuneration (including amounts paid in respect of employer's National Insurance and Pension contributions) paid for the individuals who were in post during the year is shown below, and the names of the post holders can be found in these accounts.

As some individuals were part time or only in post for part of the year, the Full Time Equivalent (FTE) full year salary on which their remuneration is based for the current year is also shown for comparison.

	FTE Salary for Post 2023/24	Actual Salary paid 2023/24	Employer's NI paid 2023/24	Employer's Pension paid 2023/24	Total Remuneration 2023/24	Total Remuneration 2022/23
	£	£	£	£	£	£
Chief Executive	99,725	99,725	12,491	4,986	117,202	114,977
ED Services	77,910	77,910	9,496	3,896	91,302	87,591
ED of Fundraising and Digital	77,910	77,910	9,496	3,896	91,302	88,013
ED of Communications and External Affairs	77,910	9,189	1,059	276	10,524	-
ED Finance and Resources	77,910	77,910	9,496	3,116	90,522	65,002
Interim ED Finance and Resources	93,750	19,773	1,473	989	22,235	45,926
Total Senior Executive Remuneration		362,417	43,511	17,159	423,087	401,509

7b. Average Staff Numbers

The average full time equivalent (FTE) and count of salaried employees within the year was as follows:

	2023/24		2022/23	
	FTE	Headcount	FTE	Headcount
Charitable Activities:				
Resettlement	88	102	107	130
Children's Services	58	66	62	67
Integration	42	49	27	29
Therapeutic Services	22	37	26	37
Advocacy & Engagement	15	16	9	10
Destitution	2	2	1	1
Total Charitable Activities	227	272	232	274
Raising Funds	22	22	15	16
Support	42	44	28	31
Total Staff Employed	291	338	275	321

In addition to salaried employees, the Refugee Council uses sessional workers on an ad hoc bookings basis, chiefly for the provision of interpretation. In 2023/24 we paid a total of 139 sessional workers (2022/23: 269).

NOTES TO THE FINANCIAL STATEMENTS

8. Tangible Fixed Assets	Leasehold property improvement £'000	IT Hardware & Infrastructure £'000	Software £'000	Furniture, fixtures and equipment £'000	Total £'000
Cost					
At beginning of the year - 1 April 2023	775	260	43	46	1,124
Additions	-	118	-	-	118
Disposals	-	-	-	-	-
	<u>775</u>	<u>378</u>	<u>43</u>	<u>46</u>	<u>1,242</u>
Depreciation and impairments					
At beginning of the year - 1 April 2023	335	61	5	38	439
Depreciation	82	103	8	8	201
Depreciation on Disposals	-	-	-	-	-
At end of the year - 31 March 2024	<u>417</u>	<u>164</u>	<u>13</u>	<u>46</u>	<u>640</u>
Net book value at beginning of the year	440	199	38	8	685
Net book value at end of the year	<u>358</u>	<u>214</u>	<u>30</u>	<u>-</u>	<u>602</u>
9. Debtors					
				31 March 2024 £'000	31 March 2023 £'000
Accrued income				6,773	4,131
Prepayments				177	226
Trade Debtors				2,420	3,358
Other debtors				91	76
Total Debtors				<u>9,461</u>	<u>7,791</u>
Trade and other debtors are recognised at the settlement value due, net of any discounts offered or impairment provision.					
10. Cash at bank and in hand					
				31 March 2024 £'000	31 March 2023 £'000
Cash on short term deposit				2,457	1,374
Cash at bank and in hand				2,390	3,994
Total Cash at bank and in hand				<u>4,847</u>	<u>5,368</u>

NOTES TO THE FINANCIAL STATEMENTS

11. Creditors: Amounts falling due within one year	31 March 2024 £'000	31 March 2023 £'000
Trade creditors	546	625
Other creditors	375	403
Taxation and social security	585	678
Accruals	134	177
Deferred income (i)	816	840
Total Creditors falling due within one year	2,456	2,723

Creditors 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 can be measured or estimated reliably.

Deferred income includes funding received in advance of funding conditions being met, and contract payments received in advance.

	£'000	£'000
(i) Deferred income at 1 April	840	972
Income released from the previous year	(840)	(972)
Funding received and deferred	816	840
Deferred income at 31 March	816	840

12. Provisions

Dilapidations provisions result from constructive obligations arising under leaseholder agreements.

Dilapidations Provisions	2023/24 £'000	2022/23 £'000
Provided at 1 April	312	100
Movement in provisions in the year	-	212
Provided at 31 March	312	312

NOTES TO THE FINANCIAL STATEMENTS

13. Funds assets and liabilities	Unrestricted	Restricted	Endowment	Total
	Funds £'000	Funds £'000	Funds £'000	Funds £'000
2023/24				
Fixed Assets & Investments	606	-	-	606
Debtors	6,821	2,640	-	9,461
Cash at bank and in hand	4,228	509	110	4,847
Total Assets	11,655	3,149	110	14,914
Creditors	(1,379)	(1,077)	-	(2,456)
Provision for liabilities	(312)	-	-	(312)
Liabilities	(1,691)	(1,077)	-	(2,768)
Net Assets and Funds Total	9,964	2,072	110	12,146
2022/23				
Fixed Assets & Investments	689	-	-	689
Debtors	5,533	2,258	-	7,791
Cash at bank and in hand	3,446	1,812	110	5,368
Total Assets	9,668	4,070	110	13,848
Creditors	(1,664)	(1,059)	-	(2,723)
Provision for liabilities	(312)	-	-	(312)
Liabilities	(1,976)	(1,059)	-	(3,035)
Net Assets and Funds Total	7,692	3,011	110	10,813

NOTES TO THE FINANCIAL STATEMENTS

14. Funds Details

14a. Unrestricted Funds	Balance at 1 April 2023 £'000	Income £'000	Expenditure £'000	Net I&E before Transfers £'000	Transfers £'000	Balance at 31 March 2024 £'000
General Fund	5,817	10,537	(6,677)	3,860	(875)	8,802
Designated Funds:						
(i) Fixed Asset Reserve	685	-	(83)	(83)	-	602
(ii) Investment Fund	970	-	(520)	(520)	-	450
(iii) Major Donor Services Fund	220	-	-	-	(110)	110
Total Designated Funds	1,875	-	(603)	(603)	(110)	1,162
Total Unrestricted Funds	7,692	10,537	(7,280)	3,257	(985)	9,964

(i) The Fixed Asset Reserve represents unrestricted funds invested in tangible fixed assets for use by the charity, which are not available for other purposes. Fixed asset depreciation is charged to these balances.

(ii) In 2020-21, in preparation for a new strategy period we created an 'Invest to Save' fund which will fund investment needs on the new strategy period to 2025. We have used £520k to invest in people, processes and systems in the year as part of an investment plan to be fit for the future, and will continue to draw down on this funding to improve our financial and technical environments, internal knowledge & skills, and people development.

(iii) The Major Donor Services Fund represents the balance of the generous gift of one of our supporters originally received in 2018/19. We have applied £325k to fund expenditure in 2020/21, £30k in 2022/23 and £110k for this year 2023/24 leaving a £110k balance to fund children's services over next year.

14b. Restricted Funds:	Balance at 1 April 2023 £'000	Income £'000	Expenditure £'000	Net I&E before Transfers £'000	Transfers £'000	Balance at 31 March 2024 £'000
(i) Children's Advice Service	129	-	(50)	(50)	6	85
(ii) Other Children's Services	-	474	(1,363)	(889)	952	63
(iii) Gateway Resettlement	99	-	-	-	-	99
(iv) Syrian VPRS Resettlement - Y&H	240	3,247	(3,222)	25	(83)	182
(v) Syrian VPRS Resettlement - Hertfordshire	441	536	(393)	143	(18)	566
(vi) Ukraine Appeal	857	64	(577)	(513)	(344)	-
(vii) Integration including New Roots	110	2,930	(3,089)	(159)	208	159
(viii) Barnsley Refugee Advice Project (BLF)	13	174	(166)	8	-	21
(ix) Therapeutic Services	170	1,214	(1,498)	(284)	219	105
(x) Resettlement - Lambeth	88	-	1	1	-	89
(xi) Resettlement - Lewisham	858	728	(1,093)	(365)	(10)	483
(xii) Refugee Community Organisations	-	10	(6)	4	2	6
(xiii) Other	6	783	(628)	155	53	214
Total Restricted Funds	3,011	10,160	(12,084)	(1,924)	985	2,072

(i) The Children's Advice Service (previously referred to as Children's Panel) works mainly with unaccompanied children. The service helps children access education, training, health care and legal advice, as well as providing independent advocacy on their behalf. This activity is funded by the Home Office, with the balance carried forward represents funding set aside to match increases in redundancy rights accrued by staff in the delivery of the service.

(ii) Other Children's services include support to trafficked young boys and girls, assistance to age disputed children, and youth development and activities including our Refugee Cricket Project. The income is from a variety of individual and institutional donors. The transfer represents an allocation from our General Reserves.

(iii) The Gateway resettlement project provides integration support to refugees resettled through the Gateway programme in the Yorkshire & Humberside region. The balance carried forward represents funding set aside to match increases in redundancy rights accrued by staff in the delivery of the service.

(iv) and (v) The Refugee Council helps with the integration support to refugees resettled into the UK under the Vulnerable Persons Resettlement Scheme and Vulnerable Children's Resettlement Scheme, operating in Yorkshire and Humberside and in Hertfordshire. This funding is ongoing with no fixed end date and continues to be funded due to arrival numbers, with funding received from the relevant local authorities. The transfers out are for adjustments to the funding set aside to match increases in redundancy rights accrued and paid out to staff in the delivery of the service.

(vi) Ukraine appeal launched in March 2022 to fund integration and therapeutic services for Ukraine refugees as a result of the conflict with Russia. The income was recognised in both the 21/22 and 22/23 financial years as a result of major gifts generated from appeals. The spend has been across projects to develop our Ukrainian integration casework, therapeutic interventions, developing practice and partnerships and grant funding Ukrainian Refugee Community Organisations. In the prior two years, the majority of income was recognised as restricted. However, on review of the detail of the donations and agreements with funders, some of this income previously marked as restricted is actually unrestricted. This transfer is to reallocate the balance (all of which is unrestricted) to the general reserves.

(vii) The Refugee Council provides support to newly granted refugees to integrate into the UK. We support refugees at every stage in their integration, including helping secure access to housing and other rights on initial grant of refugee status, through to social integration activities, to supporting settled refugees find employment. In 2018/19 the Refugee Council secured significant funding from the EC Asylum Migration and Integration Fund (AMIF) for this work, and used it to set up the 'New Roots' project, which has allowed us to expand this work in London, and working in collaboration with delivery partners, extend it to Hull and Leeds. This funding ended on 31 December 2023, and the balance carried forward are for a collection of smaller funders.

(viii) The Barnsley Refugee Advice Project supports advice and integration to refugees and asylum seekers in Barnsley. It is a 5 year project funded by the National Community Lottery Fund funded to 2026.

(ix) The Refugee Council runs a number of projects providing therapy and psycho-social support to refugees and asylum seekers. Funding for this work comes from a mix of voluntary grants, commissioning contracts from CCGs, and unrestricted funding. The balance at year end is funding from various trusts and foundations for future therapeutic projects.

(x) and (xi) The Refugee Council helps with the integration support to refugees resettled into the UK, by providing a Refugee Resettlement support service, operating in the Lambeth and Lewisham boroughs.

(xii) Refugee Community Organisations (RCOs) are groups run for and by refugees, supporting their communities to become more integrated into their local areas. The Refugee Council work with RCOs to develop the skills and knowledge of leaders within the RCOs and the Refugee Council also grant fund a number RCOs, with the aim to empower the organisations to deliver on their mission and be a strong voice for their community.

(xiii) Other restricted funds represent a large number of smaller streams of income or balances, restricted to a range of our specialist service and advocacy projects. Many of these activities are planned to be funded by a mix of restricted and unrestricted income, with the transfer in representing the allocation of unrestricted funds against these activities.

14c. Endowment Funds	Balance at 1 April 2023 £'000	Income £'000	Expenditure £'000	Net I&E before Transfers £'000	Transfers £'000	Balance at 31 March 2024 £'000
(i) John Frank Fund	110	-	-	-	-	110
Total Restricted Funds	110	-	-	-	-	110

(i) The John Frank Fund is used to provide assistance to refugees who need to gain further qualifications and training to enhance their employment prospects in the United Kingdom. The capital element of the fund is invested in a low risk cash deposit and the interest arising from it is used to meet grant requests.

14d. Unrestricted Funds Movement (Prior Year)	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Net I&E before Transfers £'000	Transfers £'000	Balance at 31 March 2023 £'000
General Fund	4,618	5,353	(2,728)	2,625	(1,426)	5,817
Designated Funds:						
(i) Fixed Asset Reserve	476	-	146	146	63	685
(ii) Investment Fund	1,033	-	-	-	(63)	970
(iii) Major Donor Services Fund	220	-	-	-	-	220
Total Designated Funds	1,729	-	146	146	-	1,875
Total Unrestricted Funds	6,347	5,353	(2,582)	2,771	(1,426)	7,692

14e. Restricted Funds Movement (Prior Year)	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Net I&E before Transfers £'000	Transfers £'000	Balance at 31 March 2023 £'000
(i) Children's Advice Service	102	1,326	(1,371)	(45)	72	129
(ii) Other Children's Services	147	1,288	(1,678)	(390)	243	-
(iii) Gateway Resettlement	99	-	-	-	-	99
(iv) Syrian VPRS Resettlement - Y&H	185	2,640	(2,716)	(76)	131	240
(v) Syrian VPRS Resettlement - Hertfordshire	275	429	(276)	153	13	441
(vi) Ukraine Appeal	555	640	(357)	283	19	857
(vii) Integration including New Roots	65	2,446	(2,755)	(309)	244	-
(viii) Building Bridges	41	340	(285)	55	14	110
(ix) Barnsley Refugee Advice Project (BLF)	18	148	(161)	(13)	8	13
(x) Therapeutic Services	142	1,540	(1,909)	(369)	397	170
(xi) Resettlement - Lambeth	-	497	(430)	67	21	88
(xii) Resettlement - Lewisham	331	1,590	(1,117)	473	54	858
(xiii) Resettlement - ARAP Hotels	2	478	(504)	(26)	24	-
(xiv) Afghan RCO Fund	261	80	(486)	(406)	145	-
(xv) Refugee Community Organisations	22	22	(50)	(28)	6	-
(xvi) Other	147	257	(433)	(176)	35	6
Total Restricted Funds	2,392	13,721	(14,528)	(807)	1,426	3,011
14f. Endowment Funds Movement (Prior Year)	Balance at 1 April 2022 £'000	Income £'000	Expenditure £'000	Net I&E before Transfers £'000	Transfers £'000	Balance at 31 March 2023 £'000
(i) John Frank Fund	110	-	-	-	-	110
Total Restricted Funds	110	-	-	-	-	110

NOTES TO THE FINANCIAL STATEMENTS

15. Trustees' Expenses

None of the Trustees of the Charity received any remuneration during the current or prior year.

Travel and subsistence expenses of £3,767 were incurred and reimbursed by trustees in the course of carrying out their duties during the year (in 2022/23 £nil was claimed in total by trustees.)

	2023/24	2022/23
	£	£
Total expenses	3,767	-
	2023/24	2022/23
Number of trustees claiming expenses	3	-

16. Related parties

There are no related party transactions to disclose for this financial year (2022/23: none).

The Refugee Council received a total of £950 unrestricted donations from its trustees in 2023/24 (2022/23: £1,360).

17. Fees payable to auditor	2023/24	2022/23
	£'000	£'000
Statutory audit fee for current year audit	25	23
Under accrual for prior year audit	4	16
Total	29	39

18. Operating leases

18a. Expenditure under operating leases	2023/24	2022/23
	£'000	£'000
Operating lease expenditure	403	419

18b. Expenditure commitments under operating leases

The Refugee Council is committed to paying the following amounts in respect of non-cancellable operating leases for each of the following periods following the balance sheet date:

	31 March	31 March
	2024	2023
	£'000	£'000
Within one year	296	272
Between two and five years	670	666
Over five years	-	103
Total future minimum lease payments	966	1,041

The Refugee Council had no capital commitments as at 31 March 2024 (2022/23: none).

NOTES TO THE FINANCIAL STATEMENTS

19. Net income for the year	2023/24	2022/23
	£	£
This is stated after charging / (crediting):		
Depreciation	201	157
Operating lease rentals payable:		
Property	403	419
Auditor's remuneration (excluding VAT):		
Audit - current year	21	19
Audit - under accrual for prior year	3	13
Other services	8	8
Total	636	616

20. Taxation

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

21. Pension scheme

Refugee Council operates two pension schemes, both defined contribution schemes. The schemes are managed by the National Employment Savings Trust (NEST) and Aegon UK. The scheme is compliant with the pension reform rules for automatic enrolment. Contributions by the employee are matched by the employer up to a limit of 5% of salary. The cost of employer contributions due as a result of service in the year was £848,942 (2022/23: £772,263).

22. Legal status of the charity

The charity is a company limited by guarantee and has no share capital.

Reference and Administrative Details of the Charity, its Trustees and Advisors

Charity number 1014576

Chief Executive

Enver Solomon

Company Secretary

Lindsay Taylor

Executive Director of Services

Renae Mann

Executive Director of Fundraising and Digital

Tamsin Baxter

Executive Director of Communications and External Affairs

Imran Hussain

Executive Director of Finance and Resources

Lindsay Taylor

Company number 2727514

Auditor

Sayer Vincent LLP
110 Golden Lane London,
EC1Y 0TG

Bankers

National Westminster Bank plc
Piccadilly & New Bond Street
63 Piccadilly
London
W1J 0AJ

Solicitors

Stone King LLP
Boundary House
91 Charterhouse Street
London
EC1M 6HR

Pension Advisers

Creative Benefits
2 Cherry Orchard Road
Croydon,
Surrey
CR0 6BA

Principal and Registered Office

Alf Dubs House
134 – 138 The Grove
London
E15 1NS

Trustees of the company

The Refugee Council Trustees serve as the directors of the company and members of the Board of Trustees. The following were members of the Board of Trustees at the date the report was signed, or served during the year 2023/24:

Rachael Orr (Chair)	
Zaeem Haq	Resigned June 2023
Ian Hanham (Treasurer)	
Harriet Oppenheimer	
Anne McLoughlin	
Clare Paterson	
Gerry Power	
Alphonsine Kabagabo	
Ghino Parker	
Diana Fawcett	Joined November 2023
Sayyeda Salam	Joined November 2023
Marc Tilley	Joined November 2023