



SCOTTISH REFUGEE COUNCIL
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Charity number: SC008639

Company number: SC145067

**SCOTTISH REFUGEE COUNCIL
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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SCOTTISH REFUGEE COUNCIL

Report of the Directors for the year ended 31 March 2024

The Directors present their annual report and financial statements of the charitable company for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published in October 2019 and is effective for accounting periods beginning on or after 1 January 2019.

STATEMENT FROM OUR CHAIR

It is a huge honour to have chaired the Scottish Refugee Council for another year, and to play a part in delivering our ambition: we want Scotland to be the best place for refugees to thrive, challenge injustice, achieve their ambitions and empower their communities, no matter where they have come from or how they arrived.

I am delighted to welcome new members to the board. Ronnie, Vitalii and Inam strengthen the voice of lived experience of asylum, displacement and resettlement around our table and David brings his experience of a career in local authority housing and humanitarian protection. I would also like to acknowledge the contribution of departing members Patricia Zaarour, Louise Hunter and our former Vice Chair Mohamed Omar. We are very fortunate to have board members with such a wide range of expertise, who give their time and share their experience freely and generously.

This year was the last in which we received European funding through the Asylum, Migration and Integration Fund, our largest funder since 2018/19. The staff team rose to this undoubted challenge superbly, developing at pace the proposal to reshape programmes into a national service, responding to the widening dispersal of asylum seekers and displaced people across Scotland and delivering initiatives to support the refreshed New Scots Strategy. The Refugee Support Service secured one year's funding from the Scottish Government in March 2024.

A highlight for me was our social evening in the beautiful Beacon Theatre in Greenock in December, meeting a wide range of community groups and people we work with from Inverclyde and beyond. The conversations were a real pleasure and it was wonderful to meet some of those involved in the national lottery funded **Inverclyde Women's Peer Support Network**, like Zaaafirah who signed up for English language and cooking classes, where she is making new friends.

She said: "It's really helpful since I joined the WhatsApp group and connected with other women in Inverclyde because I feel a little bit homesick. For now, my problem is language. I continue [going to the] classes. There are a lot of Afghan women on the courses. It is very useful for us because we meet each other on the courses."

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We owe enormous gratitude to all our funders, donors and members, of whom more details later in the report. We have benefited from comedians as well as corporates, walkers and wine-tasters, all supported by our tiny but committed and creative Fundraising team.

We are fortunate to have a long serving and committed senior team, led by Sabir Zazai who has enormous respect and influence with our stakeholders, and our Chief Operating Officer Kirsty Nairn, who is taking forward our organisational transformation programme. All our staff and volunteers deserve recognition and thanks. In the face of an increasingly hostile environment destitution, homelessness and mental ill health escalated among people we work with, and this inevitably impacted on the wellbeing of our people. It has been heartening to see the many and varied efforts to maintain morale across the organisation; from counselling and clinical support to mental health first aiders, social gatherings and potluck lunches.

2025 will mark the 40th anniversary of the Scottish Refugee Council and the 25th birthday of the Refugee Festival – so a double cause for celebration and reflection. My term as Chair ends in March 2025 but I fully intend to mark these occasions, and continue my support for this most vital cause and outstanding organisation.

Rona Alexander

Rona Alexander
Chair of the Board

CHIEF EXECUTIVE'S REPORT

At Scottish Refugee Council we are looking back on an incredible and challenging year. The world is in the grip of some of the worst conflicts in recent memory. The dreadful conflict in Israel and Palestine and the existing conflicts in Ukraine, Syria, Eritrea, Sudan and the regime in Afghanistan force more people to flee their homes in search of safety. Those that eventually arrive on our shores are faced with an increasingly complex asylum system. This year, we witnessed some of the most draconian asylum laws that were aimed at simply shutting the door on those looking for safety in our communities through these unprecedented times.

The Illegal Migration Act 2023 and the recent Safety of Rwanda Act 2024 are prime examples of legislative changes, introduced in a short space of time and designed to effectively end the right to seek asylum in the UK. The scale and speed of changes to asylum policy in this period stretched our capacity and resources. But we have remained hopeful, and that very hope comes from you, our many supporters, staff, volunteers, refugees and the commitment of the vibrant, evolving and ever-growing movement of people and organisations standing together with refugees.

Thanks to you, we have continued to ensure we strengthen our approaches and find creative ways to help people and advocate for a fair, humane, effective and efficient system for those fleeing atrocities around the world.

What we do at Scottish Refugee Council is informed by refugees and the voices of many of our stakeholders. In these fast-changing and unpredictable times, it can be hard to make long-term plans. However, at our AGM last year, we launched an ambitious strategic plan for the next five years that is informed by the voices and expectations of our stakeholders. We have set an overarching ambition in our plan for Scotland to be the best place for refugees to thrive, challenge injustice, achieve their ambitions and empower their communities, no matter where they have come from or how they arrived. Our strategic priorities under this plan are:

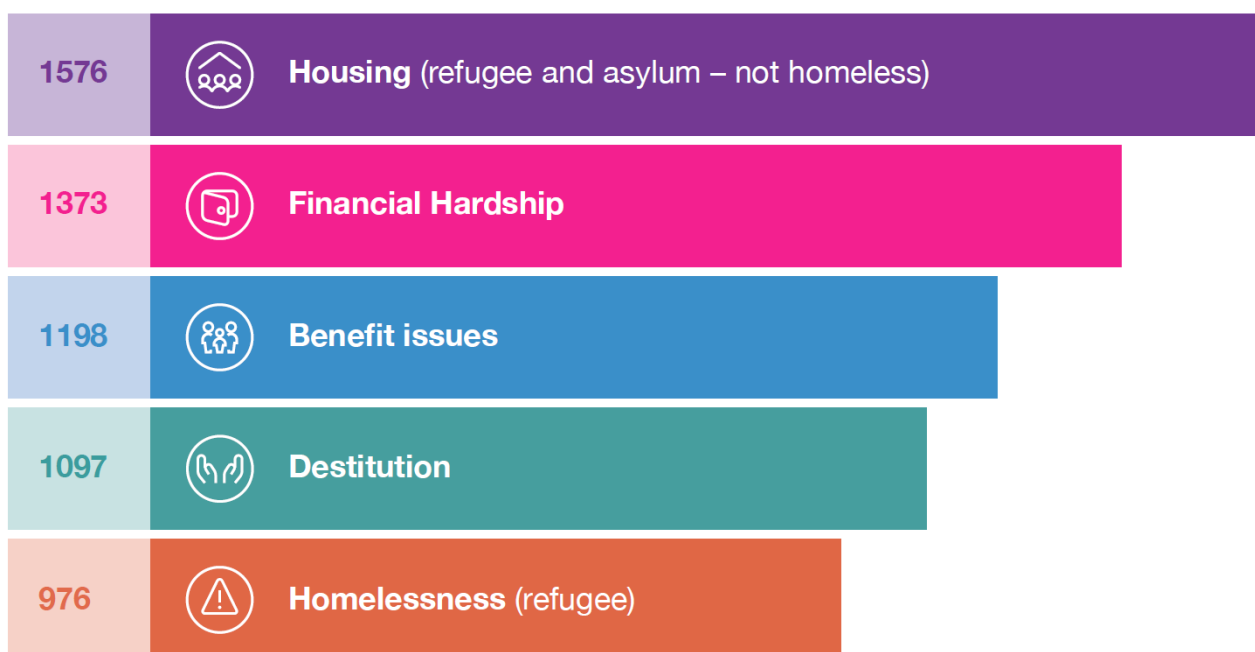
- Nothing about refugees without refugees
- Refugees receive consistent quality support
- Our expertise informs good policy, practice and advice
- Public opinion supports and welcomes refugees
- Our people are supported to do their best

These strategic priorities will drive all our work and inform our operational delivery. Over the last twelve months we have already made steady progress towards our strategic objectives.

Our work to represent refugee voices and to become an anti-racist, inclusive and diverse organisation continues. The majority of our staff, volunteers and those at senior level including Board Members now come from a refugee background, bringing their lived and learned experiences to shape and inform our approach. But increased representation is only truly positive if we make everyone feel welcome and able to bring their whole selves to work. We rolled out anti-racism training to staff and Board Members and undertook training on lived experience involvement.

It is our top priority to attract, develop, retain and inspire our people to fulfil their potential, build wellbeing and strengthen the organisational culture. We assessed our recruitment practices and reviewed key policies. We have introduced better use of management information to assess trends and have invested in a new CRM system.

Through our multiple services we have ensured that refugees have access to their rights and appropriate services. With refugees now settled right across Scotland, our free helpline has taken over 11,000 calls. People face a range of issues as they navigate the asylum system. The main issues reported to our helpline are set out below;



We have worked with communities and groups across Scotland to build their capacity and leverage support for refugees. Working with partners across the sector, we helped shape the New Scots Refugee Integration Strategy with key commitments influenced by refugees themselves. Our annual Refugee Festival Scotland continues to build bridges and bonds across communities. This year the theme of the Refugee Festival was HOPE.

Our engagement with other partners at the Asylum Reform Initiative and the Together with Refugees movement led to creative ways in which we have influenced policy. The ‘Fair Begins Here’ campaign was launched in December, with an open letter to political leaders written by key influential figures across Britain asking for a fair, effective and efficient asylum system. We also published polling which shows that public attitudes did not think the UK Government’s approach to the asylum system is working.

Looking ahead, we are very hopeful that a new UK government will bring about positive changes for those seeking sanctuary. We are willing to collaborate to create an asylum system that is based on the values of human rights, that will deliver our international obligations and offers people the safety and protection they need.

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Report of the Directors for the year ended 31 March 2024

Some of the positive changes already introduced by the new Government are life changing for those we work with; however, we remain concerned for those in the asylum backlog waiting for months and years and those looking to claim asylum.

The major challenges facing the UK affect refugees in equal measure, not least economic uncertainty that will affect people we support, our partners and our own plans. Funding is likely to become more challenging to secure. However, people will continue to arrive and find themselves living across Scotland with multiple status and protection needs. We will therefore have to pivot between supporting people fleeing crisis and sustaining our services for refugees.

Working in this changing asylum policy context, we will have to offer a clear and courageous voice for a fairer and more humane asylum system. And nothing gives me hope more than our people. We are very fortunate to have incredible volunteers and staff who go the extra mile to make a difference to the lives of the most vulnerable people seeking protection in our communities in these unprecedented times.

The pressures on all those who work with us have never been greater. We are committed to continuing to develop as an organisation so that our people can thrive and grow despite the turbulent times we find ourselves in. Thanks also to all our supporters, friends and donors for your kindness support and generosity. You have reached out to us during difficult times. There never is a better time to help people fleeing for their lives and you have truly displayed that through your generosity. Together we can help people rebuild their lives in safety and dignity in Scotland.



Sabir Zazai
Chief Executive Officer

OBJECTIVES AND ACTIVITIES

Objectives

The charitable objectives of Scottish Refugee Council contained in the Memorandum and Articles of Association can be summarised as:

- Providing relief and assistance to displaced people, refugees, asylum seekers, their families and dependents who have sought refuge in Scotland;
- Providing and disseminating information to voluntary organisations and statutory authorities working with this group of people;
- Advancing education and promoting the relief of poverty; and
- Working to address the reasons people are forced to seek protection as refugees.

Our central ambition

By 2028, we want Scotland to be the best place for refugees to thrive, challenge injustice, achieve their ambitions and empower their communities, no matter where they have come from or how they arrived.

To successfully deliver these objectives, our **2023-28 Strategic Framework** sets out what we hope to achieve over the five years up to 2028 and how we aim to do it. This plan has been shaped by our vision, mission and values and the input of refugee communities across Scotland. These accounts report on the first year of the strategic plan.

Our strategic priorities



Strategic Priority 1: Nothing about refugees without refugees

Refugees have unique experiences which are not currently heard by decision makers, and their skills and talents are not properly recognised. At UK level they are actively marginalised. We have an important role to play in challenging this, and we need to start by improving and challenging ourselves.

Strategic Priority 2: Refugees receive consistent quality support

Government support for refugees is increasingly disjointed, inconsistent and sometimes unjust, with different protection schemes for different nationalities offering differing access to rights. We can do more to encourage public bodies and third sector organisations across Scotland to offer equity of service and common quality standards of support.

Strategic Priority 3: Our expertise informs good policy, practice and advice

Legislation, policy and services are often developed in response to crisis (real or perceived). There is not enough learning from previous experience, dissemination of evidence or involvement of refugees. We need to help lead a step-change in evidence-and-experience-informed policy and service development, grounded in a respect for human rights. We need to be an outspoken advocate for refugee rights, challenging institutional racism and structural discrimination. We will focus primarily on improvements in Scotland, where we can have most influence, whilst amplifying our voice at a UK level through strong partnerships. We must begin by understanding and resourcing our own role as a learning organisation.

Strategic Priority 4: Public opinion supports and welcomes refugees

Many Scottish communities have welcomed refugees and are enriched by them, but racism and discrimination are still a daily experience for many. Negative public discourse, xenophobia and regressive UK government policy must be challenged. Resources must flow into communities welcoming refugees and not into the profits of private companies. Communities need more opportunities to learn from real refugee experiences, meet and support each other, and take grassroots action to make Scotland more welcoming.

Strategic Priority 5: Our people are supported to do their best

People are at the heart of everything we do, and our staff and volunteers achieve amazing results for refugees, but they can feel overwhelmed and disheartened by the scale of the task and limited resources. We need to do more to support staff wellbeing, develop and retain people, to invest in internal improvements, to learn and to challenge ourselves to be the best we can be.

ACHIEVEMENTS AND PERFORMANCE

Helpline

The helpline is a free and confidential key access point for refugees to receive information, advice and one-off casework interventions to understand UK systems, access rights and be aware of their own responsibilities. It is open every weekday and staffed by OISC registered advisers, with interpreters provided when needed. Helpline advisers provide information, advice, signposting and referrals linking people to appropriate and relevant services to address and respond to people's needs and circumstances.

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Over the year our helpline advisers responded to over 11,000 enquiries, including just under 10,000 calls from refugees across Scotland and beyond. This represents an increase of 12% in calls in comparison to the previous year.

The Ukraine Advice Scotland Service was delivered by our colleagues at Just Right Scotland until the end of September 2023 and transferred to Scottish Refugee Council to ensure ongoing support for enquiries from people displaced from Ukraine and those supporting them. This work is assisted by an independent barrister with specific knowledge and expertise in this area. Ukraine Advice Scotland responded to numerous enquiries ranging from basic information on rights to specialist immigration enquiries.

Integration advice service

The focus of our integration advice service continued to be helping people at key transitional stages in their journey, including providing vital Move-On advice at the point of receiving leave to remain following an asylum claim. Move-On advice covers a broad range of activity e.g. ensuring Home Office issued documentations are correct, applying for welfare rights and social security benefits, supporting people to open bank accounts.

There continued to be a focus on supporting the integration of people displaced from Ukraine by:

- providing and facilitating access to, appropriate support and advice services
- expanding community capacity – by working with new and existing community, third sector, private and public bodies working with practitioners and decision makers to inform the policy agenda, including through participation in the Ukraine Programme Board, Delivery Board, working groups and Stakeholder Reference Group.

Supporting people seeking asylum

We continue to work in partnership with third sector refugee support agencies and the legal community in Glasgow to support destitute asylum seekers and those deemed to have No Recourse to Public Fund (NRPF). We are a partner in the Fairway Scotland initiative, a collaboration of four organisations providing support, advice and accommodation to the NRPF population in Scotland with the aim of alleviating destitution and homelessness.

Throughout 2023-24, we worked with 428 destitute asylum seekers, providing casework support which included information on options available, advice on accessing rights and resources, advocating on behalf of people, signposting and referring to other support services as and when required. During the year 55 refused asylum seekers supported by our destitution team were granted status.

Family Rights Service

In October 2021 we started our 3-year end-to-end case management pilot, in partnership with Just Right Scotland and Latta & Co. The outcomes of the partnership are:

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1. By improving their experience and understanding of the asylum system, 200 families living in Scotland will have increased access to justice and reduced poverty.
2. By piloting an end-to-end asylum case management model, asylum advice sector collaboration will be improved, gaps in support identified and resolved and a model for a sustained resourced asylum advice system in Scotland and the UK will be created.

Throughout 2023-24 the Family Rights Project pilot continued to work with and support asylum seeking families with the aim of improving their asylum and welfare outcomes by helping them understand the asylum process, have better engagement with their immigration lawyers and linking them with the right services. Each family is supported by a trained and experienced case manager adopting a whole family approach to ensure the best support is in place for everyone in the family. Staff are supported by immigration lawyers from Just Right Scotland and Latta & Co who provide legal supervision and second tier advice. The project has worked with 175 families from 34 different nationalities, supporting 606 individuals (282 adults and 324 children). Stirling University have been conducting an independent evaluation of the service, the results of which will be published in September 2024.

Guardianship Scotland

We have run the Scottish Guardianship Service in partnership with Aberlour Childcare Trust since 2010 providing a guardian to all unaccompanied asylum-seeking and trafficked children and young people in Scotland. In April 2023, the service was changed to Guardianship Scotland reflecting the shift from a grant-funded service to a statutory service under the Human Trafficking and Exploitation Act Scotland 2015.

Between April 2023 and the end of March 2024, the service supported 449 new referrals, with a total caseload of 945 cases at the end of March. We have continued to provide valued and expert support to young people despite pressures caused by increased referrals from the National Transfer Scheme and non-progression of young people's asylum and trafficking cases caused by the Illegal Migration Act.

Resource and information

Following legislative and policy changes around asylum, we re-developed and updated our [asylum information page](#) for people seeking asylum and for practitioners. This was an ongoing process from March 2023 to April 2024 and the team had to work on several revisions as legislation was passed, policy was issued and secondary legislation published. This has been a significant part of our work over the period and relied on collaboration from different parts of the organisation.

During the period we also delivered a project funded by The Trussell Trust focused on addressing food insecurity amongst people with insecure immigration status. As part of this work, we developed a set of recommendations for The Trussell Trust on how to engage with people in the asylum process and how to effectively understand and support their needs.

Training, information and briefing sessions

During the year, we continued to provide training courses to practitioners across Scotland. The public training programme is scheduled throughout the year and advertised on the SRC website and social media channels, while commissioned training is tailored to the specific needs of organisations. 7 public training courses were delivered with a total of 59 participants, and we delivered 21 commissioned training courses to a wide range of organisations with a total of 307 participants. We also delivered 3 courses solely for our own staff and volunteers, and one course specifically for Guardianship Scotland. Additionally, we formalised our training partnerships with Cities of Sanctuary and Guardianship Scotland.

Employers offer job or work placements opportunities

Throughout the year we worked with multiple employers such as Glasgow Chambers of Commerce, University of St Andrews and Enable Scotland, delivering a series of information sessions that were attended by 192 people, and employability training sessions that were attended by 83 people. During the year 20 refugees gained paid employment, and another 12 people were supported into paid placements. A further 17 people engaged in a mentoring programme with an employer. A further 20 refugee awareness sessions were delivered to 150 employers and 375 employability advisors (who have connections with employers).

COMMUNITIES

Ending in December 2023, the New Scots Refugee Integration Delivery Project was a three-year project funded by the Asylum Migration and Integration Fund (AMIF). The Scottish Government led the project with Scottish Refugee Council as a partner on this project alongside the Convention of Scottish Local Authorities (CoSLA) and Glasgow University.

In line with the New Scots Refugee Integration Strategy (2018-22), the project supported employability, education, health and social and cultural connections for refugees and people seeking asylum by funding 55 projects, involving over 6,000 refugees across Scotland. The Regional Integration Coordinators supported the funded voluntary sector organisations to deliver their planned work across Scotland including organising events for funded and unfunded organisations to learn from each other. We created the [Newscots.scot](https://www.newscots.scot) website to showcase these projects.

In 2023-24, we supported an additional 15 employability and ESOL projects, funded by AMIF and supported 47 projects funded by the National Lottery Community Fund. In Tayside we supported 9 organisations to access funding with 650 beneficiaries involved in social integration activities. These were funds we leveraged into the sector and where people with lived experience were involved in defining what and who should be funded.

More generally, we have continued to deliver the:

- Networking of refugee-assisting organisations through our 5 Regional Integration Coordinators
- Creation and support to 8 integration networks across Scotland

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- Promotion of the New Scots Connect Forum and Map to encourage participation and to highlight opportunities
- Community service for refugees and people seeking asylum in Perth and Kinross
- Provision of capacity building of refugee-led and supporting organisations including the development of a Women's Network
- Support for three Afghan-led groups to become constituted organisations using the Organising for Integration toolkit developed during the New Scots Refugee Integration Delivery Project
- Our Leadership Programme which developed leadership skills for 16 refugees from 10 different countries as part of a structured training programme. 89% reported they felt better able to support their communities
- Enabling collective voices to engage with decision-makers and influence change through support to the Ukraine Collective and Young People's Voices Group.

POLICY

We work to influence legislation, policy and practice on asylum and refugee rights. We advocate at a UK level, calling for change to the UK's protection system and advocacy, and in Scotland for Scotland to be the best place for refugees to thrive.

This year we played a significant role in developing the New Scots Refugee Integration Strategy which was published in March. The strategy is a collaborative effort led by the Scottish Government, (CoSLA) and Scottish Refugee Council. It is designed to foster a welcoming environment in Scotland, where refugees and people seeking asylum can rebuild their lives from the moment of their arrival. The purpose is to coordinate the efforts of organisations and community groups across Scotland involved in supporting forced migrants. It provides a clear framework and governance structure for all those working towards refugee integration and aims to support an effective implementation of the rights and entitlements of New Scots.

The Strategy highlights that "*Ensuring the voices of refugees, people seeking asylum and wider stakeholders continue to be heard throughout the lifespan of the Strategy is central to the New Scots approach*" and in response to this we led on organising 5 successful Engagement Events in Edinburgh, Dundee, Aberdeen, Glasgow and online involving 220 practitioners and refugee leaders to consult on the draft strategy. Between December and February, we then supported community groups to organise and hold, 81 Community Consultation events, involving 2187 refugees, to consult on their priorities for action needed to realise the Strategy.

In March a workshop was held with New Scots Strategy Partners and lived experience representatives to discuss and consider options for lived experience involvement in the governance of the strategy which resulted in a proposal to establish a Lived Experience Panel to participate on the Strategy Core Group. We have supported the Scottish Government to deliver the Warm Scottish Welcome programme to people displaced by the conflict in Ukraine.

At a UK level, we have continued to work alongside colleagues at the British Refugee Council, Refugee Action, the British Red Cross and Freedom from Torture as part of the Asylum Reform Initiative. The coalition is chaired by Scottish Refugee Council's CEO.

We have continued to advocate on issues around poverty and homelessness of refugees and people seeking asylum, family reunion for those with family members in Gaza.

COMMUNICATIONS

We engage with the media, produce our own content and promote the voices of refugees and our work.

The media has an important role to play in shaping the public narrative creating the environment for progressive policy around refugee rights. As such, a key component of our work includes maintaining a strong, consistent and expert voice across broadcast, print and media in Scotland and the UK to challenge and speak in support of people seeking protection in Scotland. This year we made 134 media interventions across mainstream press and broadcast.

Much of our media output has focussed on opposing regressive measures introduced in the Illegal Migration Act and Safety of Rwanda Act as well as refugee destitution caused by the Home Office rapidly clearing the historic backlog of asylum cases. Our responses also aim to present a counter narrative of a vision of a fairer and more humane asylum system.

Over the last year we led and supported mobilisation of the Fair Begins Here campaign in Scotland co-ordinated by the Together with Refugees coalition. Building a movement of positive support for people seeking protection and promoting the direct voices of refugees themselves through storytelling is a critical aspect of our work runs in parallel with directly rights-related media work.

Polling conducted on behalf of Scottish Refugee Council by Survation in 2023 found that there was a high level of understanding in Scotland about who refugees were and 44% responded to saying they would be happy or very happy if a refugee family was to be housed in your local area. Our storytelling work has a direct impact on those involved. Participants reported had a highly positive experience overall, highlighting the benefits to them from being able to share their story. With participants reflecting on real skills being learned and confidence increases through the opportunities offered.

We have driven up engagement across our platforms through more creative, diverse and higher quality content creation. The total number of followers across all social platforms grew by 7% (currently at 65,900).

We continued to honour excellent journalism at the Refugee Festival Scotland Media Awards, partnering with the national Union of Journalists. This annual awards ceremony recognises and rewards the importance of responsible reporting on refugee issues.

ARTS & CULTURE

Refugee Festival Scotland is an annual celebration of the contribution refugee communities make to life in Scotland. The goals of the Festival are to provide people from refugee backgrounds with a platform to showcase their art, cultural heritage, and contribution to life in Scotland; reduce loneliness and social isolation by providing refugees and people seeking asylum with an opportunity to become active members of their communities; and raise awareness about the challenges faced by people seeking safety in Scotland and promote a culture of understanding, welcome, and support.

The festival theme in 2023 was HOPE. We hosted over 130 events, spanning community, activism and arts categories and taking place across the breadth of Scotland, being one of the largest festival editions to date. We awarded small grants of £500 to 65 groups and organisations across Scotland to hold events. We programmed three events for the festival. This included partnering with the Royal Scottish National Orchestra to present *Hope Is A Thing With Feathers*, a concert featuring performances by professional and community artists and the RSNO orchestra. The festival artwork was designed by Glasgow-based artist Mousa AlNana.

Scottish Refugee Council has a long-standing history of working with artists, activists and creatives from refugee backgrounds, and in partnership with arts, culture and heritage organisations, from grassroots groups to larger national institutions.

Cross Borders is our current programme of arts and cultural activism projects designed to support the creative and professional development of artists from refugee and other migrant backgrounds. The three-year Cross Borders (2021-2024) has facilitated connections, support, exchange and artistic activity, while advocating for the rights, care and protection of artists and activists. The programme has included 1-to-1 mentoring and training matching refugee artists with professional practitioners; events showcasing artists' work to new public audiences; commissioning work; collaborating with arts and culture organisations to develop and produce opportunities for practitioners. As the current programme ends in 2024 we have been working towards developing a good practice resource for arts bodies.

Since 2001 we have supported over 100 refugee artists, creatives, journalists, community organisers to reach this outcome, exceeding our target of 60. Participants have told us they experienced increased confidence in their capabilities and potential have increased professional, peer and social connections and have felt increasingly valued and meaningfully consulted professionally.

PLANS FOR THE FUTURE

In the 2024-25 financial year we will continue to focus our resources on the delivery of key areas of our Strategic Framework 2023-28:

Nothing about refugees without refugees – we believe refugees should be at the centre of our work. We will expand and improve feedback mechanisms (including the development of an annual refugee survey), directly engage refugees to share their skills, knowledge and opinion to help plan, shape and influence more of our work, and support lived experience involvement in delivery and governance of the latest New Scots Refugee Integration Strategy.

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Refugees receive consistent quality support – with funding from Scottish Government for our Refugee Support Service, we will improve the delivery of direct client support ensuring that our teams work together more effectively to deliver the best outcomes for clients and communities.

Our expertise informs good policy, practice and advice – working in partnership with the Scottish Government and CoSLA, we will support the development of the detailed Delivery Plan for the latest New Scots Refugee Integration Strategy. We will also improve our stakeholder engagement activity, by mapping and better understanding our existing operational and strategic relationships and developing a Stakeholder engagement policy.

Public opinion supports and welcomes refugees – working in partnership with other organisations, through the Together for Refugees coalition and our involvement in the Asylum Reform Initiative, we will work to build support for change and continue to call for an effective, fair and humane approach to supporting refugees.

Our people are supported to do their best – we will update our core infrastructure so that we can operate more efficiently and effectively, making it easier for our employees to do their work and provide an improved experience for our clients, allowing us to focus more resource on core work. This includes, continuing to implement our Customer Relationship Management system, upgrading our Helpline functionality and beginning work to replace our website, which is no longer fit for purpose.

To achieve this, we will continue to improve the effectiveness of our fundraising activity, with the development of a new fundraising strategy which will include an engagement plan for major donors. We will also improve the experience of our volunteers and expand the opportunities available to them through the implementation of our new Volunteer Strategy.

We will also review our structure to ensure that it is fit for purpose, aligned to the ambitions set out in our Strategic Framework 2023-2028 and supports the long-term sustainability of Scottish Refugee Council.

In 2025 we will celebrate the 40th Anniversary of Scottish Refugee Council and the 25th Anniversary of Refugee Festival Scotland. We will mark these significant events by showcasing the difference that Scottish Refugee Council has made to help people seeking safety in Scotland to rebuild their lives and stand up for the rights of refugees.

PRINCIPAL RISKS AND UNCERTAINTIES

Our Board of Directors has responsibility for ensuring that there is an adequate and effective risk management framework and systems of internal controls in place to manage Scottish Refugee Council's major risks and support the achievement of our strategic priorities. This responsibility is discharged by the senior management team reviewing all risks on a quarterly basis, escalating red rated risks for quarterly review by the relevant Committee/Sub-Committee (Finance and Audit Committee, Strategy and Development Sub-Committee and People Sub-Committee) and a formal review by the Board of Scottish Refugee Councils' risk management framework.

The risk management framework is designed to support informed decision-making regarding the risks which may affect the achievement of strategic priorities. It also provides a consistent approach to identifying, assessing and responding to the risks which Scottish Refugee Council faces to ensure that they do not exceed the level of risk the organisation is willing to accept.

Processes are in place to manage the key risks that could affect Scottish Refugee Council's ability to achieve its objectives, including the following;






- The Finance and Audit Committee approves the annual internal audit. Regular horizon-scanning exercises by the senior management team and Strategy and Development Sub-Committee, identifying risks and emerging trends to ensure that we are able to respond and, if necessary, adapt.
- A framework of delegated authority sets out the decision-making process for key operational decisions.
- A whistleblowing policy, which is communicated to and accessible by all Scottish Refugee Council's colleagues including volunteers.

Information relating to the key risks to Scottish Refugee Council's objectives and how these are managed is set out below:



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Key risks	The risk	Risk management
Financial Performance and Sustainability 	A significant reduction in available resources undermines our ability to meet the needs of clients	Financial controls Annual budget setting and quarterly review processes by senior management, Finance and Audit Committee Holding a significant value of free reserves Implementation of Funding Strategy including the diversification of funding sources
Staff Recruitment and Retention 	Loss of staff impacts on our ability to deliver a quality service to our clients	Flexible working Trade Union recognition and quarterly meeting Annual appraisal reviews Colleague wellbeing initiatives, including trauma-informed counselling
External Environment 	The external environment becomes more hostile toward the clients we work with and our work, negatively impacting the service we are able to offer our clients	Promotion of positive content Annual programme of activity including delivery of Refugee Festival Scotland, Refugee Festival Media Awards Maintain relationships with journalists Engage politicians and advisors in the Scottish and UK parliaments
Government Policy 	Significant changes to government policy(ies) requires the direction of our work to unexpectedly change	Meetings with other sector organisations Monitoring of Scottish and UK parliament Participation in Home Office stakeholder meetings Regular engagement with civil servants
Refugee Involvement 	Inability to incorporate refugee involvement in our work leads to a loss of credibility, influence and sector leadership	Refugee Involvement policy Lived experience representation on Board Internal initiatives to enable refugees to provide feedback and to directly input to our work Support refugees to engage directly with politicians

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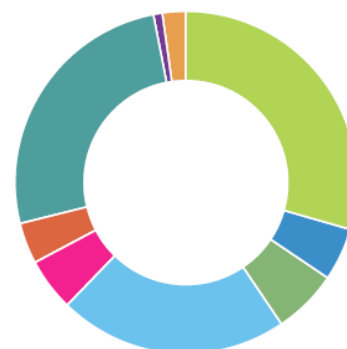
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FINANCIAL REVIEW

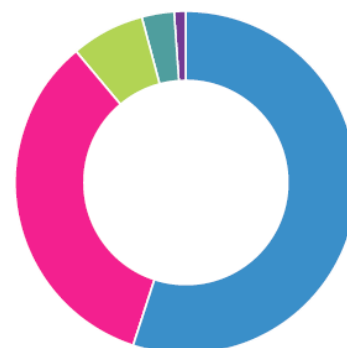
The financial position reports very positive results with a surplus of £99k. Overall income is 3.9% lower than last year, though this is partly due to the timing of receipt of National Lottery Community Fund grants which totalled £1,422k in the prior year. Donations and Legacies increased to £457k; and income from investments increased to £112k as a result of higher interest rates.

Expenditure costs increased by 6.2% which broadly reflects inflation and cost of living pressures.

Income 2023/24	%	£
European Union	30%	2,148,458
Scottish Govt Strategic	5%	368,487
Donations & Memberships	6%	456,713
Scottish Govt - Projects	22%	1,593,010
Charitable Trusts and Foundations	5%	375,461
Local Authorities	4%	289,518
Grants from Other Bodies	26%	1,873,182
Training, events and publications	1%	56,788
Investment income	2%	112,354
Total		£7,273,972



Expenditure 2023/24	%	£
Integration Support for Refugees	55%	3,914,384
Refugee and Asylum Services	34%	2,461,462
Research, advocacy and campaigning	7%	515,911
Cost of raising voluntary income	3%	191,928
Governance	1%	91,235
Total		£7,174,920



Going Concern

The Scottish Refugee Council maintains a very close relationship with its funders, including the Scottish Government and Local Authorities. The Funding Development team has devised plans to ensure the required resources are sourced to and meet funding requirements. The Strategy and Development Committee lead the oversight of this area to provide assurance to the Board. In addition, management prepare regular financial statements to ensure the Board are kept informed.

The Directors have looked ahead at the funding arrangements and financial commitments and planned activity to develop and implement a funding strategy that seeks to diversify our funding base. In addition, the charity holds a healthy cash and bank balance and has continued to meet its liabilities as they fell due since the year end.

The Directors have therefore prepared the financial statements on a going concern basis.

Reserves policy

Scottish Refugee Council has, through prudent management, built up reserves totalling £3,185k.

Providing services to refugees and asylum seekers in a volatile and uncertain environment that is subject to sudden changes in legislation that may lead to reductions in funding or changes in the way Scottish Refugee Council is funded. Despite the volatility of this sector, the Directors want to ensure that all available funds are used to benefit refugees and asylum seekers whether directly or indirectly.

The Directors have forecast the level of free reserves (those funds not tied up in designated and restricted funds) the charity will require to sustain its operations for a period of between 3 and 6 months. This is calculated between £1,196k and £2,393k (2023: £1,041k and £2,081k).

The actual free reserves at 31 March 2024 (those funds not tied up in designated and restricted funds) was £1,981k (2023: £2,021k), which represents 5 months costs against the target of between 3 – 6 months.

Reserves are being maintained to sustain the charity in the coming years, when deficit results may arise.

APPROACH TO FUNDRAISING

A robust fundraising strategy is pivotal to ensuring the sustainability and growth of our charity, enabling us to continue delivering impactful services and support to those in need. This approach is centred around diversifying our funding sources, engaging our community, and fostering strong relationships with our supporters.

Acknowledging our Funders

We extend our sincere gratitude to our funders and supporters; whose generous contributions are the cornerstone of our operations. Your support empowers us to drive forward our mission and create meaningful change in the lives of refugees in Scotland. Whether through grants, individual donations, corporate sponsorships, or community fundraising efforts, each contribution plays a vital role in our success. We are committed to maintaining transparency and accountability, ensuring that your investments are used effectively and efficiently to maximise our impact.

We are grateful to individuals who have made significant personal donations. Your extraordinary generosity and personal commitment greatly enhance our ability to support refugees. These substantial contributions are not only financial gifts but also acts of solidarity and compassion that inspire our entire community.

Social Events and Individual Giving

Throughout the year, we organised several social events designed to engage our community and encourage individual giving. These events not only provided enjoyable experiences for our attendees but also created meaningful opportunities for them to support our mission.

The standout event was the Comedy Night which offered an evening of laughter and entertainment. This event not only provided a memorable experience for attendees but also played a crucial role in raising awareness and funds for our initiatives.

Our innovative supporters helped to fundraise £48,135 from various events like Love Glasgow Hate Racism gig in the Barrowland.



Event	No of people
School Cook Book	10
EME	28
Glasgow Kiltwalk	5
Aberdeen Kiltwalk	1
Glasgow 10k	5
Love Glasgow Hate Racism	5
Linn Botanic gardens	25
Scottish Half Marathon	3
10k Edinburgh	3
Great Scottish Run	7
Amsterdam Marathon	1
Loch Ness Marathon	2
Watermelon Tattoo	2
Victoria Williamson Book	1
Wine Tasting Events	1
Total	99

Corporate Partnerships

Building strategic partnerships with corporate entities not only provide critical financial support but also foster a collaborative environment where both parties can achieve mutual goals and create positive social impact. By aligning ourselves with organisations that share our commitment to supporting refugees and fostering social responsibility, we can leverage their resources, expertise, and networks to amplify our efforts. Our corporate partners are integral to our mission, enabling us to expand our reach and enhance the quality of our services.

One of the key organisations supporting our work is Amicus, the UK’s leading compliance and onboarding services provider. Their fundraising support to Scottish Refugee Council during this year totalled £35k. They have committed to continue our collaboration and raise £100k+ over the next three years.

Fundraising Strategy

To ensure the continued effectiveness of our fundraising efforts, we have invested in the development of a new CRM and continue to support our fundraising staff and volunteers with adequate training and development opportunities. The fundraising team are all members of the Chartered Institute of Fundraising. We monitor feedback and fundraising activity on a monthly basis, with reports to the Trustees on a quarterly basis. A full annual review and analysis of the activity during Q4, informs plans and targets for the following year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Scottish Refugee Council was set up in 1985 as an unincorporated charity (Scottish Charity Number SC008639). In June 1993, it became a Company Limited by Guarantee (company number SC145067) and was granted Charitable Status. The constitutional documents under which Scottish Refugee Council was incorporated are the Memorandum and Articles of Association. The Memorandum sets out the objects and powers of the company and the Articles of Association set out the rules for the running of the company's internal affairs. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Organisational Structure

Scottish Refugee Council is a company limited by guarantee (registered in Scotland, company number SC145067). It operates primarily in Scotland and is a charity registered in Scotland (Office of the Scottish Charity Regulator registration number SC008639). It is governed by its Articles of Association, last revised in 2021. The Memorandum of Association sets out the charitable purposes as outlined on page 6.

Recruitment and appointment of the Board of Directors

All members of the charitable company are eligible to be nominated for election as a Director of the organisation. The Board of Directors, elected by the charity's members, at the Annual General Meeting or co-opted by the Board of Directors, are the charity's Trustees and the legal Directors of the company. Members of the Board of Directors may serve a three-year term, after which they are eligible to be re-elected or co-opted for a further three-year term.

The number of members of the Board must not exceed fifteen, but should not be less than five. In addition, to maintain relevant skills, knowledge and representation, the Directors have the power to co-opt any person. The Board may co-opt up to five members and should ensure that at any given time there are at least two refugee directors.

The Board appoints a Chair and Vice Chair from among its own members, for a period of three years and they may be re-appointed for a further three years provided they shall not be entitled to hold their office for more than an aggregate of six years.

SCOTTISH REFUGEE COUNCIL

Report of the Directors for the year ended 31 March 2024

No Director is entitled to serve for a continuous period of more than six years from the date of original election or co-option with the exclusion of the Chair and Vice Chair. They may serve as a Director for a maximum of ten years, their term in office as Chair or Vice Chair not exceeding six years (two terms of three years).

The list of Trustees and change to Board appointments are set out on page 25.

The Board of Directors met four times for scheduled meetings in 2023-24.

A written schedule of matters is reserved for decision by the Board of Directors. This includes

- the development and delivery of organisational strategy
- monitoring & review progress of the Strategy
- ensure that the policy and practices of Scottish Refugee Council are in keeping with its aims
- responsibility for the legal and finance

Matters not reserved for decision by the Board of Directors are delegated either to one of the Board committees or to the Chief Executive. The Chief Executive and Senior Management Team are detailed on page 25.

Governance arrangements are kept under regular review to make sure the Board of Directors, its committees and sub committees and procedures are fit for purpose.

The remit of the sub-committees, which meet up to four times a year, include:

Committee	Remit
Finance and Audit Committee	To scrutinise and agree Scottish Refugee Council banking, audit (external and internal) and other financial arrangements, reporting on risk management systems, annually within the first three months of the financial year.
4 meetings in 2023-24	To agree annually in November the financial authority schedule setting out the limits for delegated authority. To approve Scottish Refugee Council audit fee and other proposed charges.
Chair: Aaliya Seyal to 26 Oct 2023	To review the annual budget and make recommendations on its approval by the board. To review the management accounts outwith the board meeting cycle as required.
Kaz Lyon from 26 Oct 2023	To investigate and make recommendations on other financial matters as requested by the board. To act as an audit committee as required. To review of risks allocated to the Finance and Audit Committee.

SCOTTISH REFUGEE COUNCIL

Report of the Directors for the year ended 31 March 2024

Committee	Remit
Strategy & Development Sub-Committee	<p>Oversight of the development of Scottish Refugee Council's Strategy Framework.</p> <p>Oversight of the delivery of the SRC Strategic Framework against agreed key performance indicators (KPIs).</p>
4 meetings in 2023-24	<p>Delivery and review of the impact of the SRC Strategic Framework for approval by the Board.</p> <p>Regular review of the SRC Strategic Framework against new opportunities and risks in collaboration with the Finance & Audit Committee.</p> <p>Review of risks allocated to the Strategy & Development Sub-Committee</p>
<p>Chair: Mohamed Omar to 26 Oct 2023</p> <p>Katharine Jones from 26 Oct 2023</p>	<p>Delivery and review of the KPI framework for approval of the Board</p> <p>Oversight of the policy and communications function's responses to external developments that are outside of the agreed scope of the SRC strategic framework and that may be regarded as controversial or present a reputational risk.</p> <p>Oversight of the Funding Strategy to support the implementation of the Strategic Plan.</p>

Committee	Remit
People Sub-Committee	<p>Oversight of People Strategy and any resulting action plans.</p> <p>Provision of advice and input into areas of strategy relevant to SRC's people - e.g. recruitment, wellbeing, equality, diversity and inclusion, learning and development, appraisal.</p>
4 meetings in 2023-24	<p>Consideration of terms and conditions (in conjunction with Finance and Audit Committee where there are financial implications).</p> <p>Review of people related policies to ensure that SRC meets its legal responsibilities as well as supporting the culture of the organisation.</p> <p>Fulfilment of any function in discipline and grievance matters as laid out in agreed procedures and guidelines.</p>
<p>Chair: Linda Lawton</p>	<p>Ensuring that people (staff and volunteers) related risks are included within the strategic risk register and are reviewed in accordance with review timeline.</p> <p>Provision of advice and consultation with the chief executive and/or chief operating officer on people issues from a board perspective where required.</p> <p>Proposal of (with Finance and Audit sub-committee) parameters for annual cost of living salary review and support senior staff in negotiations with union representatives, in accordance with the union recognition agreement.</p> <p>Review of risks allocated to the People Sub-Committee.</p>

Directors' induction and training

All new members of the Board are given a full induction, which includes relevant documentation in a pack and a series of short sessions to familiarise themselves with the organisation and the context within which it operates. These seminars are led by the Chair and the Senior Management Team (SMT) and cover:

- Governance: including roles and responsibilities of directors, the strategic plan and the operational framework
- Services and Development
- Policy and Communications
- Financial and Risk Management.

Members of the Board are given opportunities to attend training and development applicable to their roles. They are also invited to attend Scottish Refugee Council events throughout the year.

The Board usually holds its annual strategy day during November/December. In 2023/24, the strategy day was held in Greenock on 7/8 December and followed the Board's quarterly meeting plus an evening function which enabled Board members to meet with refugees resettled or dispersed to Inverclyde, community organisations and local authority staff. The strategy day comprised of discussions regarding the relationship between Board and Senior Management, a look at upcoming operational priorities, and horizon scanning based on the strategic priorities of the organisation. The day also included anti-racism training by Neish Training.

Key Management Personnel Remuneration

The Directors consider the Board of Directors, the Chief Executive and the Senior Management Team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All directors give their time freely and no trustee remuneration was paid in the year. Remuneration for key management personnel is included within the staff costs (note 12).

Details of trustee expenses and related party transactions are disclosed in note 4 to the financial statements.

POLICIES

Investment Policy

The Cash Investment Policy outlines guidelines for the effective management of cash reserves. The policy restricts investments to cash-based instruments only, subject to periodic review by the Board. It emphasises compliance with legal and regulatory frameworks, including the organisation's Articles of Association, and aligns with other relevant Scottish Refugee Council's policies such as Financial Procedures and Risk Management. Permitted cash investments include fixed-term deposits with highly rated banks, short-term money market funds with AAA credit ratings, and Triodos Bank. Key responsibilities are clearly assigned for the Board, Finance and Audit Committee, Chief Executive and Head of Finance and Resources to oversee the implementation and monitoring of the policy.

Recruitment Policy

The Recruitment Policy aims to ensure the recruitment and retention of employees who possess the necessary qualifications and skills to contribute effectively to the organisation's objectives. It emphasises equal opportunities for all applicants. The policy strives to recruit the best candidate for each position, adhering to principles of fairness, equality, and compliance with employment legislation. Key aims include systematic recruitment, avoidance of discrimination, and cost-effective procedures. The policy outlines a structured recruitment and selection process, encompassing stages from identifying resource requirements to monitoring equal opportunities. Additionally, the Recruitment Procedure provides a clear framework for implementing the policy, emphasising consistency and fairness in recruitment practices.

Volunteer Policy

Scottish Refugee Council's commitment to volunteering underscores its integral role within the organisation. Volunteers contribute significantly to the organisation's work, benefiting service users, the organisation itself, and the volunteers personally. This commitment is guided by principles of good practice and mutual benefit, aiming to establish consistent standards across all areas of operation. The policy outlines the organisation's stance on volunteer involvement, emphasising engagement, support, and developmental opportunities. It applies to all individuals representing the Scottish Refugee Council. Clear roles and responsibilities are assigned to volunteers, ensuring effective engagement and management of volunteer resources. Additionally, volunteers are expected to adhere to codes of conduct, maintain confidentiality, and provide valuable feedback to the organisation.

SCOTTISH REFUGEE COUNCIL

Report of the Directors for the year ended 31 March 2024

REFERENCE and ADMINISTRATIVE DETAILS

Details are given below of the charity's current trustees, officers and advisers, together with contact details, company and charity numbers.

TRUSTEES

Rona Alexander	Chair
Aaliya Seyal	Appointed as Co Vice-Chair 26 Oct 2023
Katharine Jones	Appointed as Co Vice-Chair 26 Oct 2023
Kaz Lyon	
Linda Lawton	
Alvina Chibhamu	
Lainé Goodman	
David Simpson	Elected by members 26 Oct 2023
Deborah Shields	
Dominique Nduhura	
Inam Akbari	Co-opted by Board 7 Dec 2023
Ronnie Tagwireyi	Co-opted by Board 7 Dec 2023
Vitalii Diakov	Co-opted by Board 7 Dec 2023
Louise Hunter	Resigned 26 Oct 2023
Mohamed Omar	Resigned 26 Oct 2023
Patricia Zaarour	Resigned 7 Dec 2023

KEY MANAGEMENT PERSONNEL

Sabir Zazai	Chief Executive Officer
Kirsty Nairn	Chief Operating Officer
Gary Christie	Head of Policy, Communications and Communities
David Powrie	Head of Finance and Resources
Wafa Shaheen	Head of Asylum, Integration and Resettlement
Flutura Shala	Head of Funding Development

AMBASSADORS

Amal Azzudin
Alison Phipps
Jim Snedden

OPERATIONAL OFFICE AND REGISTERED ADDRESS

6th Floor, Portland House
13-17 Renfield Street
GLASGOW
G2 5AH

CHARITY NUMBER: SC008639

COMPANY NUMBER: SC145067

AUDITORS

Alexander Sloan LLP
180 St Vincent Street
Glasgow
G2 5SG

BANKERS

Bank of Scotland
300 Lawnmarket
Edinburgh
EH1 2PH

COMPANY SECRETARY

Davidson Chalmers Stewart
(Secretarial Services) Ltd
12 Hope Street
Edinburgh EH2 4DB

DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charitable company directors are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP FRS 102 issued in October 2019
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURE OF INFORMATION TO THE AUDITOR

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The directors have appointed Alexander Sloan LLP as the company's auditor and a resolution to reappoint them will be proposed at the forthcoming AGM.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the directors on 5th September 2024 and signed on their behalf by:

Rona Alexander

.....
Rona Alexander
Chair of the Board

Kaz Lyon

.....
Kaz Lyon
Chair of the Finance & Audit Committee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SCOTTISH REFUGEE COUNCIL FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Scottish Refugee Council (the charitable company) for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Directors' 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 the charitable company'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 Directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SCOTTISH REFUGEE COUNCIL FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Other information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's report thereon. The Directors 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.

Opinion on other matter 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 Directors' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the Directors' Report included within the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements within the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper 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 Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SCOTTISH REFUGEE COUNCIL FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Responsibilities of Directors

As explained more fully in the statement of Directors' Responsibilities, the Directors 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 Directors 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 Directors (who are also the Trustees of the charitable company for the purposes of charity law) 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 Directors 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

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with Directors and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SCOTTISH REFUGEE COUNCIL FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- enquired of internal audit of any known or suspected fraud.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- requesting correspondence with HMRC and OSCR.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SCOTTISH REFUGEE COUNCIL FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

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, and to the charity's Trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Members and Trustees 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, its Members as a body and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Allison Devine

Allison Devine C.A., (Senior Statutory Auditor)

for and on behalf of

Alexander Sloan LLP

Accountants and Business Advisers

Statutory Auditor

180 St Vincent Street

Glasgow

G2 5SG

Date: 1 October 2024

SCOTTISH REFUGEE COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(Incorporating Income and Expenditure account)

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	5	353,063	103,650	456,713	257,340	-	257,340
Charitable activities	6	503,865	6,201,039	6,704,904	603,124	6,672,093	7,275,217
Investments		112,354	-	112,354	38,624	-	38,624
Total Income		969,282	6,304,689	7,273,971	899,088	6,672,093	7,571,181
Expenditure							
Raising funds							
Raising donations & legacies	8	196,490	-	196,490	110,404	-	110,404
Charitable activities	9	668,143	6,310,287	6,978,430	23,689	6,624,592	6,648,281
Total Expenditure		864,633	6,310,287	7,174,920	134,093	6,624,592	6,758,685
Net income/(expenditure)		104,649	(5,598)	99,051	764,995	47,501	812,496
Other recognised gain/(losses)							
Actuarial gain/(loss) on defined benefit pension scheme	23	-	-	-	1,684	-	1,684
Net movement in funds		104,649	(5,598)	99,051	766,679	47,501	814,180
Reconciliation of Funds							
Total funds brought forward	21	3,038,101	47,501	3,085,602	2,271,422	-	2,271,422
Total funds carried forward	21	3,142,750	41,903	3,184,653	3,038,101	47,501	3,085,602

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 35 to 52 form part of these financial statements.

**SCOTTISH REFUGEE COUNCIL
BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets:					
Tangible assets	14	5,702	-	5,702	16,022
Total Fixed Assets		<u>5,702</u>	<u>-</u>	<u>5,702</u>	<u>16,022</u>
Current assets:					
Debtors	15	415,368	1,248,187	1,663,555	1,154,803
Cash at bank and in hand	25	3,166,170	(522,531)	2,643,639	3,841,092
Total Current Assets		<u>3,581,538</u>	<u>725,656</u>	<u>4,307,194</u>	<u>4,995,895</u>
Liabilities:					
Creditors - amounts falling due within one year	17	(444,490)	(683,753)	(1,128,243)	(1,913,670)
Net Current assets		<u>3,137,048</u>	<u>41,903</u>	<u>3,178,951</u>	<u>3,082,225</u>
Creditors – amounts falling due after one year	19	-	-	-	(12,645)
Net assets		<u>3,142,750</u>	<u>41,903</u>	<u>3,184,653</u>	<u>3,085,602</u>
The funds of the charity:					
Restricted funds	21	-	41,903	41,903	47,501
Unrestricted funds	21	3,142,750	-	3,142,750	3,038,101
		<u>3,142,750</u>	<u>41,903</u>	<u>3,184,653</u>	<u>3,085,602</u>

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were authorised for issue by the directors on 5th September 2024 and signed on their behalf by:

Rona Alexander

.....
Rona Alexander
Chair

Kaz Lyon

.....
Kaz Lyon
Chair of the Finance & Audit Committee

Charity number: SC008639

Company Registration Number: SC145067

The notes on pages 35 to 52 form part of these financial statements

**SCOTTISH REFUGEE COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Total Funds 2024 £	Total Funds 2023 £
<i>Cash flows from operating activities:</i>			
Net cash provided by / (used in) operating activities	24	<u>(1,305,586)</u>	<u>847,224</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		112,354	38,624
Purchase of property, plant and equipment		<u>(4,221)</u>	<u>(17,960)</u>
Net cash (used in) / provided by investing activities		<u>108,133</u>	<u>20,664</u>
Change in cash and cash equivalents in the year		(1,197,453)	867,888
Cash and cash equivalent at the beginning of the year		<u>3,841,092</u>	<u>2,973,204</u>
Cash and cash equivalents at the end of the year	25	<u><u>2,643,639</u></u>	<u><u>3,841,092</u></u>

The notes on pages 35 to 52 form part of these financial statements

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the charity's Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

The charitable company constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charitable company's transactions are denominated.

The preparation of these financial statements requires the use of certain critical accounting estimates. It also requires directors to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a high degree of judgement or complexity are disclosed in note 2.

A balanced budget position has been approved for the year to 31 March 2025. The Scottish Refugee Council holds a healthy cash and bank balance and has continued to meet its liabilities as they fall due since the year end. The Directors have therefore prepared the financial statements on a going concern basis.

(b) Income recognition

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

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 18).

Donations are recognised when the charitable company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charitable company is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charitable company and it is probable that those conditions will be fulfilled in the reporting period.

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

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

(c) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Costs of raising funds comprise the costs of fundraising materials and salary costs in order to raise voluntary and charitable income and their associated support costs
- Expenditure on charitable activities includes costs incurred by Scottish Refugee Council in the delivery of activities and services for its beneficiaries and other activities undertaken to further the purposes of the charitable company and their associated support costs
- Grants payable are payments made to third parties in the furtherance of the charitable objects of the charitable company.

The Charity is not registered for VAT and so all costs are reported inclusive of VAT.

(d) Donated services, facilities and equipment

Donated professional services, facilities and equipment are recognised as income when the charitable company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charitable company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised, and reference can be made to the directors' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charitable company which is the amount the charitable company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the use of resources. The allocation of support and governance costs is analysed in note 11.

(f) Tangible fixed assets and depreciation

Assets costing more than £1,000 are capitalised and valued at historical cost.

Assets purchased using restricted funds are depreciated over the life of the grant award.

Depreciation is calculated on a straight-line basis as follows:

Tenant's Improvements	3 years	33.3%
Computer Equipment	2 years	50%
Fixtures & Fittings	3 years	33.3%

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

(g) Debtors

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

(h) Cash at bank and in hand

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

(i) Creditors and provisions

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

(j) Pensions

Employees of the charitable company are entitled to join a defined contribution 'money purchase' pension scheme. The money purchase scheme is managed by Aegon UK and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The charitable company has no liability beyond making its contributions and paying across the deductions for the employee's contributions. Employees who choose not to join the Aegon UK defined contribution scheme are enrolled in the auto-enrolment NOW pension scheme unless they choose to opt-out.

Scottish Refugee Council is also part of the multi-employer defined benefit Scottish Voluntary Sector Pension Scheme (SVSPS) administered by the TPT Retirement Solutions. The assets of the scheme are held separately from those of the charitable company. As detailed in note 23, due to the nature of the Scheme, the accounting charge for the period in the statement of financial activities under FRS102 represents the employer contribution payable. The contribution rate is determined by a qualified actuary on the basis of triennial valuations, using the projected unit method. The scheme closed to future accruals on 31 March 2010 due to the deficit situation.

Based on the actuarial valuation at 30 September 2020 and the agreed repayment plan of 3 years and 3 months, as agreed with TPT Retirement Solutions, a net present value liability relative to the pension deficit has been calculated and recognised on the balance sheet from the 1 April 2014 onwards. Any movement on the net present value has been recognised on the statement of financial activities. The discount rate is based on the discount rate used for corporate yield bonds.

(k) Fund accounting

Unrestricted funds comprise those funds which the directors are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the directors, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal. Further details of each fund are disclosed in note 21.

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

(l) Operating leases

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

(m) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(n) Taxation

No taxation is provided for as all the income of the charitable company's activities falls within the exemptions of sections 466 to 493 of the Corporation Tax Act 2010 (CTA 2010).

2. Critical judgements and estimates

Judgements in applying policies and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. The Trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows:

Estimate

Basis of estimation

Obligation under Scottish Voluntary Sector Pension Scheme:

This has relied on the actuarial assumptions of a qualified actuary which have been reviewed and are considered reasonable and appropriate.

Payment received on account for performance related grants:

These are reviewed at the year end to ensure that income is recognised in accordance with FRS102 and the Charity SORP.

Deferred Income:

This is recognised in line with the stipulated timescale and/or when performance conditions are met.

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

3. Legal status

Scottish Refugee Council is a charitable company limited by guarantee incorporated in Scotland. The registered office is Portland House, 17 Renfield Street, Glasgow, G2 5AH.

The charitable company is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

4. Related party transactions and directors' expenses and remuneration

The directors all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the directors in the year totalled £884 (2023: £1,757).

During the year no director had any personal interest in any contract or transaction entered into by the charitable company (2023: none).

The organisation purchased annual Trustee Indemnity Insurance within their current insurance policy. It is estimated the cost of this is £1,755 (2023: £1,525).

5. Income from donations and legacies

	2024	2023
	£	£
Donations, event fundraising & membership	456,713	257,340
	<u>456,713</u>	<u>257,340</u>

6. Income from charitable activities

	2024	2023
	£	£
Grants (note 7)	6,648,116	7,186,296
Training, events and publications	56,788	88,921
	<u>6,704,904</u>	<u>7,275,217</u>

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

7.Grants, Trusts and Foundations

	2024	2023
	£	£
Scottish Government – Equality Budget and Connected Communities Funding	368,487	388,000
Scottish Government – Ukraine Warm Scottish Welcome	1,150,174	848,133
Scottish Government – Scottish Guardianship Service	1,289,991	639,410
Scottish Government – Ending Destitution	343,449	324,846
Scottish Government – New Scots Partnership	87,333	-
Scottish Government – New Scots Community Engagement	30,000	-
Scottish Government – Housing Voluntary Grant Scheme	-	122,575
Scottish Government – Workplace Equality Funding (WEF)	72,553	61,436
EU Asylum, Migration and Integration Fund – ABM3	1,082,389	1,656,089
EU Asylum, Migration and Integration Fund – ABM4	1,066,069	583,863
EU AMIF – ABM3: Guardianship Service	58,384	52,370
North Lanarkshire Council	4,908	4,958
Dundee City Council	191,475	174,370
Perth & Kinross Council	43,019	38,263
Glasgow Communities Fund	-	75,056
Family Rights Service (Glasgow Health & Social Care)	57,252	62,688
The Robertson Trust	202,454	188,333
The National Lottery Communities Fund	129,489	1,422,283
TNLCF – Afghan Arrivals and Community Support	-	195,780
IKEA	32,000	-
The Trussell Trust	25,116	-
William Grant Foundation	20,090	-
Kenneth John Simpson	30,000	-
Wheatley Foundation	-	10,000
Comic Relief – Change Makers	136,566	107,876
AB Charitable Trust	33,000	30,000
Celtic FC Foundation	-	15,000
Hunter Foundation	-	15,000
Starbucks & Seattle Foundation	41,853	23,891
Justice Together Fund – Justice Collaborations	69,570	52,103
BBC Children in Need	10,000	10,500
Foundation Scotland	2,312	8,314
Ernst Mass Educational Trust	43,029	21,930
Other Small Grants	27,154	53,229
	<u>6,648,116</u>	<u>7,186,296</u>

8. Raising funds – expenditure on raising donations and legacies

	Direct Costs £	Support Costs £	Total 2024 £	Total 2023 £
Seeking donations & grants	153,828	42,662	196,490	105,283
Governance costs (note 11)	-	4,562	4,562	5,121
	<u>153,828</u>	<u>47,224</u>	<u>201,052</u>	<u>110,404</u>
Total 2023	<u>66,430</u>	<u>43,974</u>		

SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure on charitable activities

	Direct Costs £	Support Costs £	Total 2024 £	Total 2023 £
Refugee & Asylum Services	2,210,051	287,904	2,497,956	1,711,700
Refugee Integration	3,730,172	216,144	3,946,316	4,685,516
Policy & Advocacy	404,059	130,099	534,158	251,065
	<u>6,344,283</u>	<u>634,147</u>	<u>6,978,430</u>	<u>6,648,281</u>
Total 2023	<u>6,051,246</u>	<u>597,035</u>		

	Refugee and Asylum Services £	Refugee Integration £	Policy & Advocacy £	Total 2024 £	Total 2023 £
Staff costs	681,615	2,198,876	312,339	3,192,829	2,757,264
Charitable events/costs	1,349,113	1,393,355	18,859	2,761,327	2,192,797
Property Costs	84,040	19,385	-	103,425	25,323
Travelling costs	6,803	18,968	7,533	33,304	32,936
Printing and stationery	15,611	19,187	11,331	46,129	21,549
Telephone and ICT	45,237	51,963	23,751	120,952	202,753
General expenses (interest charges and depreciation)	7,687	8,812	6,666	23,164	52,389
Volunteering costs	7,054	6,614	518	14,185	6,616
Professional costs	12,892	13,013	23,062	48,968	39,619
Governance costs (note 11)	36,494	31,932	18,247	86,673	97,289
Support costs (note 11)	251,411	184,212	111,852	547,474	499,746
	<u>2,497,956</u>	<u>3,946,316</u>	<u>534,158</u>	<u>6,978,430</u>	<u>6,648,281</u>
Total 2023	<u>1,711,700</u>	<u>4,685,516</u>	<u>251,065</u>		

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

9a. Grant Expenditure

Institutional Grants	For	Activity	Total 2024 £	Total 2023 £
Bridges Programme	New Scots	Integration	58,955	-
The Language Hub	New Scots	Integration	69,401	-
The Lennox Partnership	New Scots	Integration	67,994	-
The Salvation Army	New Scots	Integration	67,442	-
West of Scotland Regional Equality	New Scots	Integration	57,294	-
Refugee Festival -various	Arts	Integration	84,300	11,332
Various (up to £39k)	New Scots	Integration	318,505	925,163
The Welcoming Association	New Scots	Integration	-	102,605
Bikes for Refugees	New Scots	Integration	-	102,273
Edinburgh & Lothians REC	New Scots	Integration	-	77,248
Inclusive Homework Club	New Scots	Integration	-	53,171
Sewing2gether All Nations	New Scots	Integration	-	49,783
Pachedu	New Scots	Integration	-	45,928
Bellshill & Mossend YMCA	New Scots	Integration	-	45,114
Expenditure on Grants to Institutions			<u>723,891</u>	<u>1,412,617</u>
Individual Grants	For	Activity	Total 2024 £	Total 2023 £
Ernst Mass	Education	Refugee & Asylum Services	34,279	24,680
Comic Relief	Arts	Integration	-	18,200
Expenditure on Grants to Individuals			<u>34,279</u>	<u>42,880</u>
Total Grant Expenditure			<u>758,170</u>	<u>1,455,497</u>

During 2023/24 the Supporting New Scots Fund initiated by the Scottish Government asked SRC to take the lead in distributing the grants to assist organisations in the provision of English for Speakers of Other Languages (ESOL) courses and Employability support, in addition this helped the delivery of New Scots Engagement Strategy.

The National Lottery Communities Fund, final instalments were paid during the year, provided funding to support grass roots groups and organisations that are refugee led, or provide support for people seeking safety in Scotland.

SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

10. Summary analysis of expenditure and related income for charitable activities

	Refugee and Asylum Services £	Refugee Integration £	Policy & Advocacy £	Total 2024 £	Total 2023 £
Charitable activities	2,497,956	3,946,316	534,158	6,978,430	6,648,281
Direct grant support	2,438,298	3,903,586	227,642	6,569,526	6,456,605
Net cost funded	<u>59,658</u>	<u>42,730</u>	<u>306,516</u>	<u>408,904</u>	<u>191,676</u>
Total 2023	<u>-</u>	<u>-</u>	<u>191,676</u>		

11. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

	Raising funds £	Refugee & Asylum Services £	Refugee Integration £	Policy & Advocacy £	Governan ce £	Total 2024 £	Total 2023 £
Staff Costs	11,396	117,888	117,451	71,795	55,939	374,470	404,445
Rent & rates	2,044	10,218	5,109	3,065	-	20,436	68,698
Property costs	24,661	12,304	61,652	36,991	-	246,608	135,791
	<u>38,101</u>	<u>221,411</u>	<u>169,212</u>	<u>102,852</u>	<u>55,939</u>	<u>641,514</u>	<u>608,934</u>
Total 2023	<u>38,853</u>	<u>224,909</u>	<u>169,536</u>	<u>105,301</u>	<u>70,335</u>		

Salaries, other staff costs and past service defined benefit expense are apportioned on time spent and rent, rates and property costs on usage.

	2024 £	2023 £
Governance costs:		
Directors' expenses	3,544	7,795
Auditor's remuneration	13,915	12,313
Company Secretary Fees	794	794
Consultancy fees	9,357	6,643
Costs of meetings	7,686	4,530
Support costs (see above)	<u>55,939</u>	<u>70,335</u>
	<u>91,235</u>	<u>102,410</u>

Governance costs are split into activities as follows:

	Total £	Raising funds £	Refugee & Asylum Services £	Refugee Integration £	Policy & Advocacy £
Governance costs	<u>91,235</u>	<u>4,562</u>	<u>36,494</u>	<u>31,932</u>	<u>18,247</u>

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

12. Analysis of staff costs and remuneration of key management personnel

	2024	2023
	£	£
Salaries and wages	3,066,558	2,683,540
Social security costs	276,495	253,502
Employer contributions to defined contribution pension schemes	233,962	184,319
Defined benefit pension scheme – scheme fees	6,576	15,396
Total staff costs and employee benefits	<u>3,583,592</u>	<u>3,136,757</u>

The charitable company paid scheme fees of £6,576 to the defined benefit pension plan, operated by TPT Retirement Solutions (2023: £15,396). For more information about the pension contributions refer to note 23.

The number of employees whose employee benefits fell within the following bands are as follows:

One of employees received remuneration, excluding employer pension contributions, of more than £60,000 (2023: One). Pension payments in respect of these employees amounted to £6,559 (2023: £6,217)

The emoluments (excluding pension contributions) of the highest paid employees was in the following ranges:

	2024	2023
	No. of	No. of
	Employees	Employees
£60,000 - £70,000	1	1

The key management personnel of the charitable company comprise the chief executive officer, the chief operating officer and the senior management team. The total employee costs of the key management personnel were £392,380 (2023: £329,010).

	2024	2023
	No.	No.
The average number of persons, by headcount, employed by the charity during the year was:	<u>102</u>	<u>93</u>

13. Net income for the year

This is stated after charging:	2024	2023
	£	£
Depreciation	<u>14,541</u>	<u>43,277</u>
Auditor's remuneration:		
External Audit Fees	10,470	8,748
Internal Audit Fees	<u>3,445</u>	<u>3,565</u>
	<u>13,915</u>	<u>12,313</u>
On operating lease rentals	<u>89,821</u>	<u>89,605</u>

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

14. Tangible fixed assets

	Tenant's Improvements £	Computer Equipment £	Furniture & Equipment £	Total £
Cost or valuation				
At 1 April 2023	124,026	90,729	10,450	225,205
Additions	-	-	4,221	4,221
Disposals	-	-	-	-
At 31 March 2024	<u>124,026</u>	<u>90,729</u>	<u>14,671</u>	<u>229,426</u>
Depreciation				
At 1 April 2023	124,026	74,707	10,450	209,183
Charge for the year	-	14,424	117	14,541
Eliminated on disposal	-	-	-	-
At 31 March 2024	<u>124,026</u>	<u>89,131</u>	<u>10,567</u>	<u>223,724</u>
Net book value				
At 31 March 2024	<u>-</u>	<u>1,598</u>	<u>4,104</u>	<u>5,702</u>
At 31 March 2023	<u>-</u>	<u>16,022</u>	<u>-</u>	<u>16,022</u>

15. Debtors

	2024 £	2023 £
Trade debtors	288,127	83,464
Prepayments and accrued income	<u>1,375,428</u>	<u>1,071,339</u>
	<u>1,663,555</u>	<u>1,154,803</u>

16. Financial assets and liabilities

	2024 £	2023 £
Financial assets at amortised cost	<u>1,663,555</u>	<u>1,154,803</u>
Financial liabilities	<u>1,128,243</u>	<u>1,913,670</u>

Financial assets at amortised cost comprise trade debtors, accrued income and prepayments, all due within one year.

Financial liabilities comprise trade and other creditors, social security costs, deferred income, defined benefit pension scheme (recovery plan) liability and accrued expenses, all due within one year.

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	172,271	281,232
Other creditors and accruals	588,552	207,872
Deferred income (Note 18)	248,864	495,541
Grants Payable (Note 9)	-	770,196
Taxation and social security costs	102,949	67,734
Defined benefit pension scheme (note 22)	15,607	91,095
	<u>1,128,243</u>	<u>1,913,670</u>

At the year-end date there were pension contributions outstanding of £32,729 (2023: £27,721).

18. Deferred income

	£
Balance as at 1 April 2023	495,541
Amount released to income earned from charitable activities	(495,541)
Amount deferred in year	248,864
Balance as at 31 March 2024	<u>248,864</u>

Deferred income comprises income received before the year end for use on charitable activities during the 2024/25 financial year end. All deferred income relates to funds received in advance of the period to which the project relates or where performance conditions have not been met.

19. Creditors: amounts falling due after one year

	2024	2023
	£	£
Defined benefit pension scheme (note 22)		
Due > 1year	-	12,645
	<u>-</u>	<u>12,645</u>

The defined benefit pension scheme liability due in less than one year is included under note 17.

20. Lease commitments

	Rent	Rent
	2024	2023
	£	£
Commitments under lease agreements at each representative year end are as follows:		
Building – Renfield Street		
1 year	89,713	89,713
2 – 5 years	79,681	235,496
	<u>169,394</u>	<u>325,209</u>

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the lease. In May 2024 management exercised lease break clause for the 7th Floor at Portland House.

SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

21. Analysis of charitable funds

Analysis of Fund movements	Balance 1 Apr 23 £	Income £	(Expenditure)/ Gains/(Losses) £	Transfers £	Balance 31 Mar 24 £
Unrestricted funds (a)					
General funds	2,021,006	969,282	(498,542)	(510,511)	1,981,235
Designated funds (b)					
Development & change	591,095	-	(317,051)	504,471	778,515
ICT	171,000	-	(44,040)	(9,960)	117,000
Future Ways of Working	255,000	-	(5,000)	16,000	266,000
	1,017,095	-	(366,091)	510,511	1,161,515
Total unrestricted funds	3,038,101	969,282	(864,633)	-	3,142,750
Restricted fund (c)					
Refugee & Asylum Services	24,463	1,717,106	(1,741,569)	-	-
Refugee Integration Policy & Advocacy	23,038	4,587,583	(4,568,718)	-	41,903
	-	-	-	-	-
Total restricted funds	47,501	6,304,689	(6,310,287)	-	41,903
TOTAL FUNDS	3,085,602	7,273,971	(7,174,920)	-	3,184,653

Analysis of Fund movements	Balance 1 Apr 22 £	Income £	(Expenditure)/ Gains/(Losses) £	Transfers £	Balance 31 Mar 23 £
Unrestricted funds (a)					
General funds	1,649,850	899,088	(100,761)	(427,171)	2,021,006
Designated funds (b)					
Development & change	330,712	-	(15,462)	275,845	591,095
ICT	90,860	-	(16,186)	96,326	171,000
Future Ways of Working	200,000	-	-	55,000	255,000
	621,572	-	(31,648)	421,171	1,017,095
Total unrestricted funds	2,271,422	899,088	(132,409)	-	3,038,101
Restricted fund (c)					
Refugee & Asylum Services	-	1,803,979	(1,779,516)	-	24,463
Refugee Integration Policy & Advocacy	-	4,862,592	(4,839,554)	-	23,038
	-	5,522	(5,522)	-	-
Total restricted funds	-	6,672,093	(6,624,592)	-	47,501
TOTAL FUNDS	2,271,422	7,571,181	(6,757,001)	-	3,085,602

SCOTTISH REFUGEE COUNCIL NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

- a) The unrestricted funds are available to be spent for any of the purposes of the charitable company.
- b) The Directors have created the following designated funds:

Development & Change Reserve

This fund is kept aside to provide for any development or change needs. This can be to fund short term interim periods while transitioning from one project to another, and to fund redundancies where projects funding ends. There are costs in here for salaries of additional staffing capacity agreed by the Board and maternity cover. This fund has been augmented to support the Lived Experience initiative and Refugee Festival Scotland.

ICT Reserve

This fund has been retained to cover the ongoing cost of digital investment including the development of a CRM system, enhanced Helpline functionality and updating the website.

Future Ways of Working

This fund has been augmented principally to invest in the office refurbishment at Portland House. Transfers represent movements on designated funds, in line with the reserves policy.

c) Restricted funds comprise:

Restricted funds are split into three charitable activities:

Refugees and Asylum Services

This relates to providing services to both refugees and asylum seekers. There are various projects within this charitable activity, which are funded by: The Scottish Government, EU Asylum Migration and Integration Fund (AMIF); The Trussell Trust; Justice Collaboration; The Robertson Trust; Celtic FC Foundation; BBC CiN; Ernst Mass Educational Trust; IKEA; Starbucks and Seattle Foundation.

Where the terms of the funding have not yet been met and income is potentially repayable to the funder, this income has been deferred.

Refugee Integration

Integration relates to the work around the Scottish Government's *New Scots* national Refugee Integration Strategy, covering all arts, community, empowerment, employment and resettlement work around integrating refugees. These projects are funded by Scottish Government, The EU Asylum Migration and Integration Fund (AMIF – ABM3 and ABM4), Local Authorities (Dundee City Council, Glasgow City Council, North Lanarkshire and Perth & Kinross), Comic Relief; William Grant Foundation; The National Lottery Community Fund (TNLCF); Hunter Foundation.

Where the terms of the funding have not yet been met and income is potentially repayable to the funder, projects that span more than one financial year, this income has been deferred.

Policy and Advocacy

Policy work relates to working with refugees, community groups, partner organisations and others to proactively influence UK and Scottish Government legislation, policy and practice where possible. This work was funded by Esmée Fairburn; This Day Foundation; Justice Collaborations.

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

22. Analysis of Net Assets

	Restricted Funds £	Designated Funds £	General Reserve £	Total 2024 £
Tangible Assets	-	-	5,702	5,702
Debtors	1,248,187	-	415,368	1,663,555
Cash at bank	(522,531)	1,161,515	2,004,655	2,643,639
Creditors due within 1 year	(683,753)	-	(444,490)	(1,128,243)
Creditors due in more than 1 year	-	-	-	-
	<u>41,903</u>	<u>1,161,515</u>	<u>1,981,235</u>	<u>3,184,653</u>

	Restricted Funds £	Designated Funds £	General Reserve £	Total 2023 £
Tangible Assets	-		16,022	16,022
Debtors	946,306	-	208,497	1,154,803
Cash at bank	179,431	1,017,095	2,644,566	3,841,092
Creditors due within 1 year	(1,078,236)	-	(835,434)	(1,913,670)
Creditors due in more than 1 year	-	-	(12,645)	(12,645)
	<u>47,501</u>	<u>1,017,095</u>	<u>2,021,006</u>	<u>3,085,602</u>

23. Pensions

Scottish Refugee Council participates in the Scottish Voluntary Sector Pension Scheme ('the Scheme'). The Scheme is a multi-employer defined benefit scheme. The Scheme is funded and was contracted-out of the State scheme until 31 March 2010, when the Scheme was closed to future accrual. It is a "last man standing" scheme therefore the charity can be liable to the scheme for orphan liabilities in respect of formerly participating employees.

The Trustee commissions an actuarial valuation of the Scheme every three years.

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to individual participating employers as the scheme is a multi-employer arrangement where the assets are co-mingled for investment purposes, benefits are paid from the total scheme assets, and the contribution rate for all employers is set by reference to the overall financial position of the scheme rather than by reference to individual employer experience. As the scheme is closed to future accruals, the payments made in the year represent scheme fees only rather than employer pension contributions.

Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2020. This actuarial valuation was certified on 21 December 2021 and showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m.

All employers in the scheme have entered into an agreement to make additional contributions to fund the scheme's past service deficit. Following certification of the full valuation of 30 September 2020 a revised deficit contributions schedule was agreed. Within this, the annual contributions continue to 31 May 2024.

At the balance sheet date, the net present value of this obligation was £15,607 (2023: £103,740). This was calculated by reference to the terms of the agreement and discounting the liability using the yield rate of a corporate bond with a similar term. This discount rate used was 4.9% (2023: 5.4%).

The Charity made payments totalling £91,095 (2023: £88,442) to the pension deficit during the year.

The charity paid scheme fees of £6,576 (2023: £13,795) during the year.

Payments to the pension scheme are allocated on the same basis as other staff costs as a support cost, split between activities on the basis of time spent. These are recognised under unrestricted expenditure.

Present Values of Provision

	31 March 2024 £	31 March 2023 £	31 March 2022 £
Present value of Provision	<u>15,607</u>	<u>103,740</u>	<u>190,581</u>

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

Reconciliation of Opening and Closing Provisions

	Year Ending 31 March 2024 £	Year Ending 31 March 2023 £
Provision at start of period	103,740	190,581
Unwinding of the discount factor (interest expense)	2,959	3,285
Deficit contribution paid	(91,095)	(88,442)
Re-measurements - impact of any change in assumptions	3	(1,684)
Re-measurements - amendments to the contribution schedule	-	-
Provision at end of period	15,607	103,740

Income and Expenditure Impact

	Year Ending 31 March 2024 £	Year Ending 31 March 2023 £
Interest expense	2,959	3,285
Remeasurements – impact of any change in assumptions	3	(1,684)
Remeasurements – amendments to the contributions schedule	-	-

Assumptions

	31 March 2024 % per annum	31 March 2023 % per annum	31 March 2022 % per annum
Rate of discount	4.90	5.40	2.30

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

24. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income for the year (as per the Statement of Financial Activities)	99,051	812,496
Adjustments for:		
Depreciation charges	14,541	43,277
Interest	(112,354)	(38,624)
Actuarial gain/(loss) on defined benefit pension scheme	-	1,684
Actuarial movement on contribution schedule	-	-
Decrease/(Increase) in debtors	(508,752)	(603,383)
(Decrease)/Increase in creditors	(798,072)	631,774
Net cash provided by/(used in) operating activities	(1,305,586)	847,224

**SCOTTISH REFUGEE COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

25. Analysis of investment, cash and cash equivalents

	2024	2023
	£	£
Investments – Fixed term cash deposits	-	-
Cash at bank and in hand	2,643,639	3,841,092
Total cash and cash equivalents	<u>2,643,639</u>	<u>3,841,092</u>

25a. Analysis of changes in net funds

The charitable company had no debt during the year.

26. Ultimate controlling party

In the opinion of the directors there is no ultimate controlling party.

27. SVSPS Contingent Liability

The Pension Trust has completed a review of the changes made to the benefit structures of the Defined Benefit Schemes within the Trust. The result of this review is that, in some cases, it is unclear whether changes were made to scheme benefits in accordance with the Trust's governing documentation.

The Trustee has been advised to seek direction from the Court on the effect of these changes. This process is ongoing and is unlikely to be resolved until 2025. However, one potential outcome is that scheme members, of which the Scottish Refugee Council is one, may see their share of scheme liabilities increase.

The Pension Trust have not made their legal advice available and the likelihood of success is currently unknown. For multi-employer schemes, the Trustee is unable to provide the estimated potential additional liability at an individual employer level as this is as yet unknown. Furthermore, due to the complexities in relation to back payments, transfers, deaths and orphan liabilities, etc., it may not be possible to ascertain an accurate split by individual employers until after the court ruling, when the scope of any rectification work, should this be required, becomes known. As a result, no provision has therefore been included in the financial statements.