

Charity registration number 1133554

Company registration number 06603729 (England and Wales)

REFUGEE RADIO LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

REFUGEE RADIO LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Boldrini H Akram S Limon Islam T P R Chitambo
Charity number	1133554
Company number	06603729
Registered office	Community Base 113 Queens Road Brighton BN1 3XG
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT

REFUGEE RADIO LIMITED

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REFUGEE RADIO LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2023

The trustees present their annual report and financial statements for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, 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)" (effective 1 January 2019).

Objectives and activities

The objectives of the Charity are:

- The promotion of racial harmony for the public benefit by working towards the elimination of discrimination on the grounds of race.
- Promoting activities to foster understanding between people from diverse backgrounds and cultivating a sentiment in favour of equality and diversity.
- To advance the education of the public in general about the issues relating to refugees and those seeking asylum and raising awareness in equality and diversity.
- To relieve the needs and reserve and protect the physical and mental health of refugees and asylum seekers.
- The promotion of social inclusion for the public benefit among people who are refugees and asylum seekers who are socially excluded on the grounds of their social and economic position.
- To advance the education and training of refugees and asylum seekers in need thereof so as to advance them in life and assist them to adapt within a new community.
- To advance education in broadcasting skills and literacy.

Significant Activities

Refugee Radio is a charity based in Brighton and Hove and working throughout East and West Sussex to support refugees, asylum seekers and other vulnerable migrants, especially those who have been traumatised through torture, war and/or sexual violence and who might be suffering mental health issues and isolation.

Mental-Health Support Group

We facilitate a mental-health support-group for refugees and asylum seekers suffering from complex PTSD, stress and depression. We have been running the group every week since 2011. It provides a space for people to safely share their problems and support each other.

Refugee Trauma Therapy

We provide long-term EMDR therapy for refugees and asylum seekers through our partnership with Brighton Therapy Centre. The intervention is for people suffering from complex PTSD who are excluded from accessing support from mainstream health services. The project helps people to speak about their traumatic experiences and begin the journey of healing.

Advice and Casework

We deliver specialist 1-2-1 advice and casework for refugees and asylum seekers who are experiencing homelessness, unemployment, disability and sickness so that they can access the support that they are entitled to. We advocate for people and represent them in benefit disputes and appeals. This project helps people to speak up when they are being excluded or discriminated against and to support each other as a way of promoting resilience at the individual and community level.

Social Activities

We run regular social activities for isolated refugees and asylum seekers, including everything from cycling to hiking, baking to dancing. These help people to make new friends and combat loneliness.

Radio and Podcasts

We produce radio programmes by and about refugees and migrants to help raise awareness of their experiences and to combat negative stereotyping. We help refugee musicians and writers to find new audiences. These enable refugee voices to be heard.

Our beneficiaries came from around Africa, the Middle East and the Indian subcontinent. They are all refugees, asylum seekers and other vulnerable migrants and most are suffering with PTSD as a result of their traumatic experiences in their home countries. The majority of our beneficiaries are long-term unemployed and many also have physical injuries and associated health problems from torture. In previous years, our beneficiaries were evenly split between those who have been granted refugee status and those who are still asylum seekers.

REFUGEE RADIO LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

Everything has changed recently because Brighton and Hove has become a "dispersal" area again which means that the Home Office is now placing asylum seekers in the city. They are getting little to no support at all from the Home Office and the city has no additional funding to cope with the new demand for services. A significant number of the newly dispersed asylum seekers are actively suicidal and have high needs. We are working very closely with those who are most at risk and monitoring developments.

Achievements and performance

Following the ongoing success of our mental-health support-group, we have now expanded across Sussex with two new groups in Eastbourne and Hastings alongside our long-running group in Brighton.

We published our new book, *Refugee Heritage*, and our first film, *Prisoner of Hope*, in partnership with Conversation Over Borders. We held a premiere in Brighton and toured the film around the country with premieres in Manchester and London. The book and accompanying film capture the oral histories and life stories of the refugees and asylum seekers that we work with.

Financial review

The level of reserves is regularly monitored by the Trustees. The Trustees would consider a level of unrestricted reserves equivalent to 3 months expenditure to be appropriate to be held at any one time and we are still working towards this target by raising unrestricted income through book sales and hopefully next year through selling training packages.

Public Benefit

The Trustees certify that they have had and paid due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake. This they believe is demonstrated in the above paragraphs.

Investment Policy

The Memorandum of Association allows the Trustees to deposit or invest funds in any manner (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification).

Organisational structure

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G Boldrini
H Akram
S Limon Islam
T P R Chitambo

Funds

- Henry Smith Charity: core funding
- Henry Smith Charity: advice project and volunteer scheme
- National Lottery Community Fund: mental health and specialist casework advice service
- National Lottery Heritage Fund: new oral history project (*Refugee Heritage*)
- Enterprise Development Programme: new social enterprise development
- NHS Brighton and Hove CCG via VCSE Heads-On: mental-health support groups and EMDR therapy

The Trustees report was approved by the Board of Trustees.

G Boldrini
Trustee

27 February 2024

REFUGEE RADIO LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF REFUGEE RADIO LIMITED

I report to the trustees on my examination of the financial statements of Refugee Radio Limited (the charity) for the year ended 31 May 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Darren Harding ACA FCCA DChA

Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 27 February 2024

REFUGEE RADIO LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations	3	3,006	-	3,006	727
<u>Charitable activities</u>					
Community projects	4	5,780	154,740	160,520	254,364
Investments	5	7	-	7	-
Total income		<u>8,793</u>	<u>154,740</u>	<u>163,533</u>	<u>255,091</u>
<u>Expenditure on:</u>					
<u>Charitable activities</u>					
Community projects	6	<u>1,020</u>	<u>215,462</u>	<u>216,482</u>	<u>171,510</u>
Total charitable expenditure		<u>1,020</u>	<u>215,462</u>	<u>216,482</u>	<u>171,510</u>
Net incoming/(outgoing) resources before transfers		7,773	(60,722)	(52,949)	83,581
Gross transfers between funds		<u>2,252</u>	<u>(2,252)</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		10,025	(62,974)	(52,949)	83,581
Fund balances at 1 June 2022		<u>15,058</u>	<u>121,537</u>	<u>136,595</u>	<u>53,014</u>
Fund balances at 31 May 2023		<u><u>25,083</u></u>	<u><u>58,563</u></u>	<u><u>83,646</u></u>	<u><u>136,595</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

REFUGEE RADIO LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations	3	49	678	727
<u>Charitable activities</u>				
Community projects	4	10,800	243,564	254,364
Total income		10,849	244,242	255,091
<u>Expenditure on:</u>				
<u>Charitable activities</u>				
Community projects	6	2,357	169,153	171,510
Total charitable expenditure		2,357	169,153	171,510
Net incoming/(outgoing) resources before transfers		8,492	75,089	83,581
Gross transfers between funds		(644)	644	-
Net income/(expenditure) for the year/ Net movement in funds		7,848	75,733	83,581
Fund balances at 1 June 2021		7,210	45,804	53,014
Fund balances at 31 May 2022		15,058	121,537	136,595

REFUGEE RADIO LIMITED

BALANCE SHEET

AS AT 31 MAY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		2,182		542
Current assets					
Cash at bank and in hand		85,516		141,354	
Creditors: amounts falling due within one year	11	(4,052)		(5,301)	
Net current assets			81,464		136,053
Total assets less current liabilities			83,646		136,595
Income funds					
Restricted funds	12		58,563		121,537
Unrestricted funds			25,083		15,058
			83,646		136,595

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 February 2024

G Boldrini
Trustee

Company registration number 06603729

REFUGEE RADIO LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

Refugee Radio Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Community Base, 113 Queens Road, Brighton, BN1 3XG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All grants receivable, donations and investment income are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the accounts for services donated by volunteers.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under the relevant headings.

Costs of generating funds are those costs incurred in attracting grants, voluntary income and fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their useful economic lives as follows:

Plant and machinery	4 years straight line
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REFUGEE RADIO LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price unless the arrangement constitutes a financing transaction.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

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

1.11 Taxation

The charity is exempt from taxation on its charitable activities under Section 505(1) of the Income and Corporation Taxes Act 1988.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

REFUGEE RADIO LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

3 Donations

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Donations and gifts	3,006	49	678	727

4 Charitable activities

	Community projects	Community projects
	2023	2022
	£	£
Community projects	160,520	254,364
Analysis by fund		
Unrestricted funds	5,780	10,800
Restricted funds	154,740	243,564
	160,520	254,364

5 Investments

	Unrestricted funds	Total
	2023	2022
	£	£
Interest receivable	7	-

REFUGEE RADIO LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

6 Charitable activities

	Community projects	Community projects
	2023	2022
	£	£
Staff costs	151,112	104,940
Depreciation and impairment	569	77
Participant expenses	7,393	13,021
Podcast and web fees	536	1,787
Office overheads	6,409	2,591
Training costs	1,159	1,585
Travel and subsistence	581	659
Professional fees	11,219	2,143
Room hire	9,352	5,948
Syrian hardship fund costs	552	406
Publicity	-	40
Refugee trauma therapy	27,600	38,313
	<u>216,482</u>	<u>171,510</u>
	<u>216,482</u>	<u>171,510</u>
Analysis by fund		
Unrestricted funds	1,020	2,357
Restricted funds	<u>215,462</u>	<u>169,153</u>
	<u>216,482</u>	<u>171,510</u>

Professional fees includes payments to the independent examiners of £1,620 (2022- £1,620).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Full time	2	1
Part time	2	2
	<u>4</u>	<u>3</u>
Total	<u>4</u>	<u>3</u>

REFUGEE RADIO LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

8 Employees		(Continued)	
Employment costs	2023	2022	
	£	£	
Wages and salaries	148,472	102,831	
Other pension costs	2,640	2,109	
	<u>151,112</u>	<u>104,940</u>	

Included in wages and salaries is £51,490 (2022: £31,341) worth of freelance fees.

Key Management Personnel

The trustees deem one staff member to be key management personnel and the total benefits paid to them in 2023 was £35,149 (2022: £34,631).

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Plant and machinery
	£
Cost	
At 1 June 2022	1,686
Additions	2,209
	<u>3,895</u>
At 31 May 2023	
Depreciation and impairment	
At 1 June 2022	1,144
Depreciation charged in the year	569
	<u>1,713</u>
At 31 May 2023	
Carrying amount	
At 31 May 2023	2,182
	<u>542</u>
At 31 May 2022	

REFUGEE RADIO LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	2,432	3,681
Accruals	1,620	1,620
	<u>4,052</u>	<u>5,301</u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 June 2021	Movement in funds			Balance at 1 June 2022
	£	Income £	Expenditure £	Transfers £	£
Big Lottery - Reaching Communities	19,372	79,416	(77,071)	619	22,336
The Henry Smith Charity	18,363	28,700	(21,443)	-	25,620
Brighton & Hove City Council	1,100	5,000	(3,684)	-	2,416
The Rampion Fund at Sussex Community	6,264	-	(6,294)	30	-
Hardship Fund	-	679	(635)	-	44
Voice for Change England	705	-	(704)	(1)	-
Enterprise Development Project	-	25,010	(3,206)	-	21,804
The National Lottery Heritage Fund	-	11,708	(2,453)	-	9,255
Lush Charity Pot	-	4,000	(1,800)	-	2,200
NHS Brighton and Hove CCG	-	78,200	(40,338)	-	37,862
DHSC Suicide Prevention Fund	-	11,529	(11,525)	(4)	-
	<u>45,804</u>	<u>244,242</u>	<u>(169,153)</u>	<u>644</u>	<u>121,537</u>

	Balance at 1 June 2022	Movement in funds			Balance at 31 May 2023
	£	Income £	Expenditure £	Transfers £	£
Big Lottery - Reaching Communities	22,336	49,650	(62,385)	-	9,601
VCSE Hastings	-	9,624	(5,750)	-	3,874
The Henry Smith Charity - Covid	-	57,300	(40,788)	-	16,512
The Henry Smith Charity	25,620	28,800	(23,584)	(2,208)	28,628
Brighton & Hove City Council	2,416	-	(2,416)	-	-
Hardship Fund	44	-	-	(44)	-
Enterprise Development Project	21,804	-	(21,804)	-	-
The National Lottery Heritage Fund	9,255	9,366	(20,963)	-	(2,342)
Lush Charity Pot	2,200	-	-	-	2,200
NHS Brighton and Hove CCG	37,862	-	(37,772)	-	90
	<u>121,537</u>	<u>154,740</u>	<u>(215,462)</u>	<u>(2,252)</u>	<u>58,563</u>

REFUGEE RADIO LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

12 Restricted funds

(Continued)

Big Lottery Reaching Communities - Funding towards Community Resilience Project.

National Lottery Community Fund- Funding towards Refugee Futures project

Henry Smith Charity (Improving Lives)- Funding towards Refugee Radio core costs. The transfer to unrestricted funds represents the purchase of a PC to be used for core activities.

Henry Smith Charity (Covid) - Funding towards the Covid-19 Long Term Support Grant Programme of Improving Lives

Brighton & Hove City Council - Funding towards Resilience Project.

The Rampion Fund - Funding towards the Walking Group and social activities

The National Lottery Heritage Fund- Funding for the Castaway Heritage Project. Funding was received after the reporting date to cover the fund deficit.

Lush Charity Pot - Funding towards social activities

Voice For Change England - Funding towards mental health and PTSD therapy

Enterprise Development Programme - Funding towards the development of trading activity

NIIS Brighton and Hove CCG - Funding towards PTSD therapy and mental-health support-group

DIISC Suicide Prevention Fund - Funding to support the delivery of suicide prevention activities.

VCSE Hastings - Funding towards the establishment of a Refugee Hub in Hastings to provide a weekly mental-health support group, drop-in advice and trauma therapy for refugees and asylum seekers with PTSD.

13 Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Fund balances at 31 May 2023 are represented by:						
Tangible assets	2,182	-	2,182	542	-	542
Current assets/(liabilities)	22,901	58,563	81,464	14,516	121,537	136,053
	<u>25,083</u>	<u>58,563</u>	<u>83,646</u>	<u>15,058</u>	<u>121,537</u>	<u>136,595</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.