

ASYLUM SUPPORT APPEALS PROJECT

(Registered company no. 04763838)

(Registered charity no. 1105625)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

ASYLUM SUPPORT APPEALS PROJECT

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2013

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ASYLUM SUPPORT APPEALS PROJECT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2013

Trustees and directors

The Directors of the charitable Company are also its Trustees for the purposes of charity law, and are referred to throughout this Report as the Trustees.

As the charitable Company is limited by guarantee and has no issued share capital, none of the Directors holds any beneficial interest in the charitable Company.

The Trustees who held office during the year, except where indicated, were:

Sue Willman, Chair (Resigned 10 December 2012)
Alison Pickup (Chair from 10 December 2012)
Paul Yates (Vice Chair from 10 December 2012)
Charles Ssempijja, Treasurer
Maziar Jamnejad (Deputy Treasurer)
Stephanie Borkum (resigned April 2012)
Carolina Gottardo
Daniel Silverstone (appointed April 2013)
Kat Lorenz
Onike Gollo (appointed March 2013)
Pascale Vassie (resigned July 2012)
Richard Orton (appointed April 2012)

Principal officer	Hazel Williams (Director, appointed April 2013) Abigail Stepnitz (Interim Director 26th June 2012 – 6th March 2013)
Company no.	04763838
Charity reg. no.	1105625
Registered office	Oxford House Derbyshire Street London E2 6HG
Auditors	Kevin C. Fisher Senior Statutory Auditor Myrus Smith Chartered Accountants and Statutory Auditors Norman House 8 Burnell Road Sutton, Surrey SM1 4BW
Bankers	Barclays Bank Plc 128 Moorgate London, EC2M 6SX Co-operative Bank Plc 1 Balloon Street Manchester, M60 4EP

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES REPORT

For the year ended 31 March 2013

The Trustees present their Report and Financial Statements for the year ended 31 March 2013. The Trustees confirm that the Report and Financial Statements comply with current statutory requirements, the requirements of the charitable Company's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 and updated in May 2008) as modified for smaller charities.

Governing Document

The Asylum Support Appeals Project was incorporated on 14 May 2003 as a charitable Company Limited by Guarantee without a Share Capital. The Company was then registered as a charity on 25 August 2004. It is governed by its Articles of Association, under which each Member is required to contribute an amount not exceeding £1 towards the liabilities of the charitable Company in the event of it being wound up whilst they are Members, or within one year of their ceasing to be Members.

Recruitment and Appointment of Trustees

Trustees are appointed in accordance with the Articles of Association of the charitable Company, by being elected to serve for one year by the members present at the Annual General Meeting. The Trustees govern the charitable Company through a Management Committee comprising themselves and others who attend in an advisory capacity.

Because the charitable Company focuses its work on asylum seekers it seeks to ensure that the Trustees reflect the specific needs of this group of beneficiaries through the diversity of the skills and knowledge of the Trustees as a governing body.

Induction and Training of Trustees

New Trustees are inducted in accordance with a Management Committee Recruitment and Induction Policy. New Trustees are invited to observe a Management Committee meeting before being confirmed as Trustees. Once confirmed, new Trustees are given an induction pack which includes the following documents: Memorandum and Articles of Association, latest Annual Report and Financial Statements, current Business Plan and the organisation's policies and procedures, including equal opportunities, health and safety, and financial procedures.

Each new Trustee also has an induction session with the Director, where they are briefed on how the organisation works, the content of recent Management Committee meetings, and may observe ASAP's work at the First-Tier Tribunal (Asylum Support).

The Management Committee has a dedicated training budget and training and recruitment needs are identified through an annual skills audit.

Organisational Structure

ASAP has a Management Committee of up to twelve members who meet bi-monthly and are responsible for the governance of the charitable Company. Members of the Management Committee have a variety of professional backgrounds relevant to the work of ASAP.

The charitable Company employs 6 staff – a Director, Solicitor, Legal Adviser/Duty Scheme Co-ordinator, a Women's Legal Adviser, a Legal Researcher and a Finance and Operations Officer. About 33 solicitors and barristers provide legal advice and advocacy skills on a pro bono basis at the First-tier Tribunal (Asylum Support).

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For the year ended 31 March 2013

Responsibility for day-to-day management of the charitable Company is delegated to the Director. The Director reports to the Management Committee on all aspects of the charitable Company's work and development, as well as its progress against the Business Plan.

Risk Management

The Management Committee continually reviews the major risks to which the charitable Company is exposed.

A risk register, which is updated annually, shows that improvements have been made since the last risk analysis and, in most cases, appropriate systems have already been established by ASAP to protect itself from a variety of risks. These include policies and procedures, such as Equal Opportunities Policy, Health and Safety Policy, Confidentiality Policy, insurance cover, systems of staff supervision and appraisals, and regular monitoring systems.

Where the risks can be mitigated further, the staff members and Trustees take steps to address them in order to manage the charitable Company's risks.

Objectives and Activities for the Public Benefit

The Trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the charitable Company's work and planning for its future work, and ensured that the work will contribute to its aims and objectives.

ASAP's charitable objects, as set out in its Memorandum of Association, are:

- The relief of poverty, suffering and distress among individuals seeking asylum and support in the United Kingdom and in particular, but not limited to, the provision of legal advice, representation and other assistance.
- The advancement of education through the provision of training to persons to enable them to give legal advice and representation and other assistance to asylum seekers.

ASAP reviews its objectives, activities, outputs and outcomes regularly through monitoring, and uses its strategic and operational plan to monitor its progress.

Achievements and Performance

Overview

The Asylum Support Appeals Project (ASAP) is a small national charity working to reduce destitution of asylum seekers by defending their legal right to food and shelter. We do this by:

- Providing free legal advice and representation at a tribunal to asylum seekers and refused asylum seekers who have been refused support or had their support discontinued by the UK Border Agency;
- Running a second tier Advice Line and training on asylum support law and asylum support appeals; and
- Engaging in policy, advocacy and litigation work to challenge unlawful and inhumane policies and procedures on asylum support.

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TRUSTEES REPORT

For the year ended 31 March 2013

Legal Representation

Free legal representation and specialist legal advice is provided through a duty scheme, for asylum seekers who have asylum support appeal hearings at the First-Tier Tribunal (Asylum Support) in East India Docks, London. ASAP continues to be the only organisation which provides regular legal representation for asylum support appeal hearings. The service is open to all asylum seekers who have appeals on the day at the tribunal on a first-come, first-served basis. Because there is no public funding available for these appeals, a vast majority of these asylum seekers do not have legal representatives to argue their case.

The duty scheme provides free legal representation 5 days per week. In 2012/13, ASAP's Duty Scheme assisted 433 asylum seekers at the Asylum Support Tribunal (AST). 53% of the refusals to support were overturned, resulting in the appellant leaving the tribunal with a right to support.

Outcomes of appeals that ASAP represented, 2012/2013

Outcome	Total
Allowed	190
Remitted	44
Dismissed	107
Withdrawn	2
No Jurisdiction	0
Adjourned	8
Other	0

ASAP's Legal Advisers spent between two and three hours on each case at the Tribunal. Further casework and monitoring work are carried out in our office.

A large number of asylum seekers who received legal representation from ASAP came from countries with well documented and publicised human rights abuses, political instabilities and serious security issues.

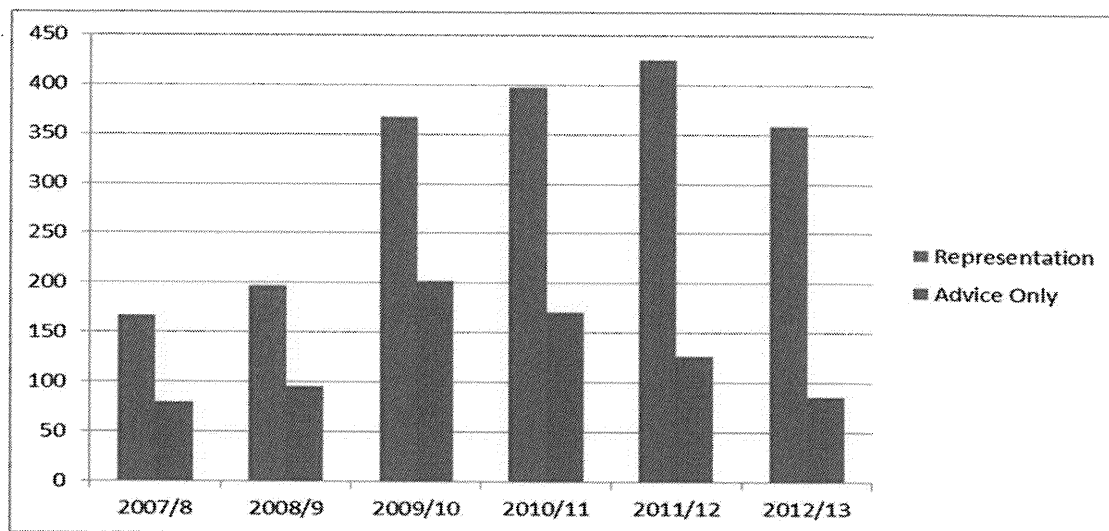
A vast majority of the cases ASAP has dealt with concern section 4 support, a restricted form of support (accommodation and financial support of £35 a week only via a voucher card) for some categories of refused asylum seekers. Although section 4 support was initially designed to be short-term temporary support, many asylum seekers need to rely on it for many months while they are not able to leave the UK.

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2012/13 saw a fall in the number of asylum seekers represented by 14%, initial research has shown this was due to factors outside of ASAP's control. There has been a drop in the overall numbers of appeals resulting in a correlating drop in representation numbers, due to the Olympics, the AST was restricted for in person hearings; and there has also been a high number of appeal withdrawals by the Home Office, which was between 20 - 25% for the period.



Second-tier Advice Line, Training and Information Sharing

ASAP's Advice Line, which is open three days a week, gives free legal advice on asylum support and asylum support appeal issues to advisers working in voluntary and other organisations throughout the UK, so that asylum seekers can receive competent advice about asylum support matters in the local organisation they have access to.

In 2012/13 the advice line took 663 calls nearly 100 more than last year from 162 different organisations.

345 (52%) of these calls were from the London Area.

41% of these calls were about women, 16% of whom had pregnancy related issues.

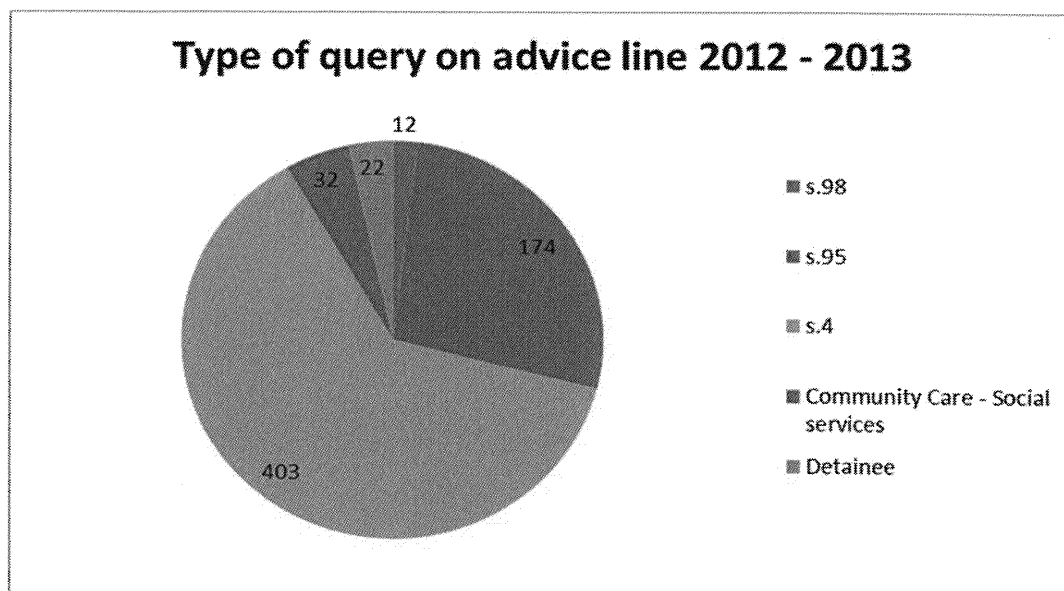
The top 4 nationalities which we were called about were: Iraqi, Eritrean, Zimbabwean and Democratic Republic of Congo.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES REPORT

For the year ended 31 March 2013

The following chart shows the breakdown related to the nature of the enquiry.



Through workshops ASAP provided training sessions to 261 people from 101 organisations. Some of these sessions were open training sessions for voluntary sector organisations which we organised. Others were in-house training sessions which were specifically aimed at advisers and legal practitioners. A number of sessions took place outside of London, with a focus on women's groups. One session was delivered in partnership with Rights of Women. We also organised a Destitution Awareness event in Manchester focussing on the links between asylum support and destitution.

All training participants continued to report on their evaluation forms that their knowledge and confidence in dealing with asylum support issues had increased as a result of attending ASAP training sessions, increasing the asylum and advice sector's overall capacity to provide asylum support advice.

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TRUSTEES REPORT

For the year ended 31 March 2013

Policy, Advocacy and Litigation Work

ASAP has identified five main areas where poor and unlawful decision-making is preventing or delaying applicants from accessing the support they should be entitled to. These are the areas that drive our work in the areas of policy, lobbying and strategic litigation.

- Delays by UKBA in making decisions on entitlement to support;
- Assessing destitution (see above);
- Access to support for people who have problems obtaining travel documents to return home, particularly those from countries where return is extremely difficult (e.g. Somalis, Eritreans, Palestinians, Iranians and Kuwaiti Bidoun);
- Access to support for people claiming support on the grounds that they are unable to return because of a medical condition, including pregnancy;
- Access to support for people making fresh asylum claims because of new evidence or changes in their circumstances

In 2011 ASAP carried out research into the quality of UKBA decision-making in destitution cases where clients were based in London. The report, called "No Credibility: UKBA Decision Making And Section 4 Support".

The report found:

- Over 80% of UKBA decisions to refuse support on the grounds that applicants were not destitute were overturned on appeal.
- UKBA caseworkers routinely failed to apply the correct legal test for destitution when making decisions, ignored evidence submitted, and did not follow their own guidelines.
- Assessment of credibility was unfair and unbalanced and changes in circumstances which led to people having to make a support application were routinely disregarded.
- UKBA decision letters were poor quality, badly structured and difficult to understand, causing confusion among applicants and advice workers and undermining confidence in the system.
- Many applicants had serious mental and physical health problems – sometimes unusual conditions requiring long term and specialist care.
- More than 90% applied because of a significant change in their own life or the lives of family and friends. Pregnancy or the birth of a child was the most commonly stated reason for having to move from family and friends as they could no longer continue to support applicants.
- The UKBA did not seem to be complying with its statutory duty to safeguard the welfare of children.
- Many refused asylum seekers experienced lengthy delays before a decision is made on their support application. Most applicants had to wait for more than two weeks for a decision on whether they were eligible for support, despite being in some cases street homeless and having health needs.

This report was used to begin discussions with the UKBA and the Independent Chief Inspector, who has now included a review of asylum support in his annual plan of work. It was also shared with stakeholders across the sector to improve awareness and information sharing.

ASYLUM SUPPORT APPEALS PROJECT

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For the year ended 31 March 2013

ASAP's Solicitor has also been able to increase our capacity to refer relevant Tribunal cases to be challenged at a higher court. In 2012 - 2013 he referred seventeen cases for judicial review challenging decisions of the UKBA and the AST. These cases relate to destitute refused asylum seekers who are unable to leave the UK through no fault of their own. Thus far, three were issued and interim support was granted, one case has been refused permission, and eight have been resolved with the government before progressing to a hearing, and as of end of March 2013 five others were still progressing.

Financial Review

Results

The total net incoming resources for the year was £29,069 details of which are shown in the Statement of Financial Activities on page 14.

Total incoming resources for the year increased by 9.9% to £259,042 from £235,613 for 2011/2012.

Total resources expended for the year decreased to £229,973 from £232,563 for 2012.

Grants for the following year in advance of the specified expenditure for which they were given were treated as deferred income, as set out in more detail in Note 9 to the accounts.

Funds and Reserves

In accordance with its reserves policy, ASAP aims to have an unrestricted general reserve which represents a minimum of 6 months and a maximum of 9 months of budgeted operating expenditure in the event of unforeseen circumstances. Respectively, this is between £154,500 and £231,750 for next year's budget. This compares to an actual unrestricted general reserve of £150,606 at 31 March 2013, which is just below 6 months of budgeted operating expenditure.

There were no restricted funds at the end of the year (2012 was £13,122 in 2 funds).

Plans for Future Periods

As ASAP has developed financially, we have also expanded our remit and this is evident in the 2011-2014 business plan.

Over the next year ASAP will be developing the strategic plan for the next 5 years. For 2013 – 2014 ASAP aims to increase the number of asylum seekers referred to us and the proportion represented at the Asylum Support Tribunal.

We also plan to engage in more policy work and litigation so we can increase our impact at national level. The new post of legal researcher and advisor will be supporting the solicitor in strategic litigation work, as well as publishing two pieces of research over the year looking at improving Home Office decision making and policies for asylum seekers who are destitute.

With the increasing number and the level of hardship of destitute asylum seekers, ASAP is continuing to work hard to meet an urgent need to increase legal representation, second-tier telephone advice and training and policy and lobbying work we are currently providing.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES REPORT

For the year ended 31 March 2013

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of Asylum Support Appeals Project for the purposes of company law) are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial 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 income and expenditure, for that year. In preparing those financial statements the Trustees are required to:

- make suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards 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 to operate

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

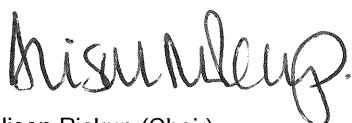
Statement as to Disclosure of Information to Auditors

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable Company's Auditors are unaware, and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make him or herself aware of any relevant audit information and to establish that the charitable Company's Auditors are aware of that information.

Preparation of the Report

This Report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued by the Charity Commission in March 2005 and updated in May 2008, and has taken advantage of the small companies exemption under section 417(1) of the Companies Act 2006.

Approved by the Trustees on the following date and signed on their behalf by:



Alison Pickup (Chair)

Date: 5-10-2013

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
ASYLUM SUPPORT APPEALS PROJECT (Company limited by guarantee no. 04763838)**

We have audited the financial statements of Asylum Support Appeals Project for the year ended 31 March 2013 on pages 14 to 22. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable Company's Members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable Company's Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable Company and its Members as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on pages 11, the Trustees (who are also the Directors of the charitable Company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we became aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the charitable Company's affairs as at 31 March 2013, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the Companies Act 2006.

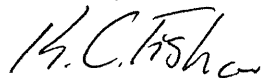
Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches nor visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures in the Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.



Kevin C. Fisher, Senior Statutory Auditor

For and on behalf of:

Myrus Smith

Chartered Accountants and Statutory Auditors

Norman House

8 Burnell Road

Sutton, Surrey

SM1 4BW

Date: 7 October 2013

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2013

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
Note	2013	2013	2013	2013	2012
	£	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	2	98,097	160,772	258,869	235,580
Investment income		173	-	173	33
Other incoming resources		-	-	-	-
TOTAL INCOMING RESOURCES		98,270	160,772	259,042	235,613
RESOURCES EXPENDED					
Charitable activity costs	3	52,377	170,871	223,248	227,246
Governance costs	4	3,702	3,023	6,725	5,317
TOTAL RESOURCES EXPENDED		56,079	173,894	229,973	232,563
Net incoming/(outgoing) resources before transfer		42,191	(13,122)	29,069	3,050
TOTAL FUNDS AT START OF YEAR		108,415	13,122	121,537	118,487
TOTAL FUNDS AT END OF YEAR		£ 150,606	£ Nil	£ 150,606	£ 121,537

The charitable Company's income and expenses all relate to continuing activities.

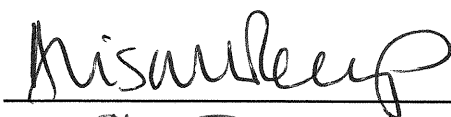
Movements in reserves and all recognised gains and losses are shown above.

The annexed notes form part of these financial statements.

BALANCE SHEET
As at 31 March 2013

	Notes	£	2013 £	£	2012 £
FIXED ASSETS					
Tangible assets	7		1,031		2,421
CURRENT ASSETS					
Debtors	8	30,100		2,684	
Cash at bank and in hand		221,694		195,739	
		<u>251,794</u>		<u>198,423</u>	
CREDITORS: amounts falling due within one year	9	(102,219)		(79,307)	
NET CURRENT ASSETS			<u>149,575</u>		<u>119,116</u>
NET ASSETS			<u><u>£ 150,606</u></u>		<u><u>£ 121,537</u></u>
FUNDS					
Restricted funds	10		-		13,122
Unrestricted funds:					
General fund	10		150,606		108,415
			<u><u>£ 150,606</u></u>		<u><u>£ 121,537</u></u>

These Financial Statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). They were approved, and authorised for issue, by the Trustees on 5th October 2013 and signed on its behalf by:-



ALISON PICKUP, Chair



CHARLES SSEMPIJJA, Treasurer

The annexed notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2013

1. ACCOUNTING POLICIES

The charitable Company has adopted the following principal accounting policies which should be read in conjunction with the Financial Statements-set out on pages 10 to 18. The accounting policies have been applied consistently throughout this and the previous years.

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005, applicable accounting standards and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The effects of events relating to the year ended 31 March 2013 which occurred before the date of approval of the financial statements by the trustees have been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2013 and the results for the year ended on that date.

Fund accounting

Unrestricted Funds are incoming resources receivable or generated for the objects of the charitable Company without further specified purpose, either by the donor as Restricted Funds or by the Trustees as Designated Funds.

Grants which are given as contributions towards the charitable Company's core activities are treated as unrestricted unless otherwise specified by the donor.

Designated Funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted Funds are incoming resources which are to be used in accordance with the specific restrictions imposed by funders, which have been raised by the charitable Company for particular purposes.

Incoming resources

Incoming resources are included in the Statement of Financial Activities when the charitable Company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations, and is included in full when receivable and the charitable Company has unconditional entitlement.

Grants received in advance of the accounting period that they relate to have been deferred to be matched against expenditure in that future period.

The value of services provided by volunteers has not been included due to the uncertainty in estimating the financial value to the charitable Company.

Income tax recoverable in relation to investment income, including bank interest, or Gift Aid donations is included at the time the relevant income is receivable.

Resources Expended

Resources expended are recognised in the Statement of Financial Activities when the liability is incurred.

Expenditure includes VAT that cannot be recovered, and is reported as part of the expenditure to which it relates.

Expenditure relating to a particular fund is allocated directly to that fund. Other expenditure is then apportioned to each fund on the basis of staff time spent per activity. This includes a fair proportion of the cost of raising and administering each fund where that is allowed.

Charitable activities comprise expenditure incurred on providing services to asylum seekers or support services to those seeking to assist asylum seekers.

Governance costs are the costs incurred on overall governance of the charitable Company. As such, they are mainly associated with meeting constitutional and statutory requirements, such as audit fees and costs incurred on strategic management.

Tangible fixed assets and depreciation

Tangible fixed assets comprise furniture and fittings, and office equipment, and are stated at cost less depreciation. All items costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated in equal instalments to write off the cost of the assets, less their estimated residual value, over their expected useful lives on the following bases:

Furniture and fittings	-	4 years
Office equipment	-	3 years

Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against income as incurred.

Pensions

The charitable Company offers to match employee contributions to their personal pension schemes (defined contribution schemes) up to a maximum of 5% of gross pay, after the probationary period of three months has been served.

The charitable Company's liabilities to these schemes are restricted to the contributions disclosed in Note 5.

Taxation

As the Company is a registered charity no provision is considered necessary for taxation on income that is exempt under sections 466 to 493 of the Corporation Tax Act 2010 and is applied to the charitable objects.

2. VOLUNTARY INCOME

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
<i>Grants from trusts and foundations</i>				
AB Charitable	-	-	-	7,500
AW 60	-	-	-	500
Trust for London	-	45,000	45,000	27,500
Diana Princess of Wales Memorial Fund	-	17,101	17,101	-
Dove Trust	148	-	148	-
Comic Relief	-	37,386	37,386	36,200
JP Getty	-	25,000	25,000	25,000
Joseph Rowntree	-	7,500	7,500	15,000
Lloyds TSB Foundation	-	12,500	12,500	-
London Legal Support Trust	1,499	-	1,499	5,700
Sigrid Rausing Trust	55,000	-	55,000	36,250
Tudor Trust	20,000	-	20,000	20,000
Total grants from trusts and foundations	<u>76,647</u>	<u>144,487</u>	<u>221,134</u>	<u>173,650</u>
<i>Grants from public sector bodies</i>				
London councils	-	16,285	16,285	35,807
London councils - Spec 104 (second tier)	-	-	-	2,481
	<u>-</u>	<u>16,285</u>	<u>16,285</u>	<u>38,288</u>
<i>Donations</i>				
Clifford Chance	-	-	-	7,000
Freshfields	10,000	-	10,000	7,000
Garden Court Chambers	2,500	-	2,500	2,500
Herbert Smith	7,000	-	7,000	7,000
Matrix Chambers	-	-	-	-
Other donations	1,950	-	1,950	142
	<u>21,450</u>	<u>-</u>	<u>21,450</u>	<u>23,642</u>
Total voluntary income	<u>£ 98,097</u>	<u>£ 160,772</u>	<u>£ 258,869</u>	<u>£ 235,580</u>

3. CHARITABLE ACTIVITY COSTS

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
Staff costs (see Note 6.)	29,002	134,609	163,611	172,593
Freelance support work	400	3,920	4,320	-
Sub-awards to other organisations	-	4,400	4,400	-
Staff training and development	1,620	-	1,620	1,403
Recruitment	1,109	-	1,109	1,129
Payroll services	360	-	360	306
Staff travel and other expenses	242	533	775	73
Practice certificate	536	-	536	463
Volunteer expenses	-	676	676	2,122
Duty scheme interpretation costs	3,447	375	3,822	6,199
Training other advisers .	719	1,442	2,161	1,194
Instructing legal experts	-	4,000	4,000	-
Publicity	-	947	947	3,594
Meeting expenses	506	688	1,194	125
Subscriptions and membership	948	-	948	356
Insurance	2,790	-	2,790	2,728
Office consumables	53	-	53	316
Photocopying	-	1,616	1,616	1,835
Postage	-	108	108	409
Annual report	-	1,800	1,800	-
Paper shredding and destruction	-	189	189	126
Telephone and internet	-	1,887	1,887	2,701
Stationery	-	1,469	1,469	1,131
Legal and professional fees	360	-	360	8,154
Rent and rates	8,731	9,069	17,800	17,208
Repairs and maintenance	712	-	712	216
Small equipment	536	830	1,366	49
Sundry expenses	-	199	199	-
Depreciation of tangible fixed assets	307	2,114	2,421	2,816
	<u>£ 52,377</u>	<u>£ 170,871</u>	<u>£ 223,248</u>	<u>£ 227,246</u>

The Trustees have taken advantage of the concession in the Charities SORP to adopt a natural analysis of Resources Expended, moving away from a strictly functional analysis.

4. GOVERNANCE COSTS

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
Audit	-	1,416	1,416	1,500
Accountancy	2,580	-	2,580	1,200
Legal fees	1,031	-	1,031	1,200
Strategic development	91	447	538	775
Trustee meetings	-	23	23	60
AGM	-	1,137	1,137	582
	<u>£ 3,702</u>	<u>£ 3,023</u>	<u>£ 6,725</u>	<u>£ 5,317</u>

5. STAFF NUMBERS AND COSTS

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
Wages and salaries	19,567	118,339	137,906	159,606
Social security costs (2012 net of reclaims)	69	13,451	13,520	7,415
Pension costs	5,574	2,819	8,393	5,572
Agency staff cover	3,792	-	3,792	-
	<u>£ 29,002</u>	<u>£ 134,609</u>	<u>£ 163,611</u>	<u>£ 172,593</u>

No employee received remuneration of more than £60,000 (2012 - same).

The charitable Company does not operate any pension scheme for its employees, but does offer to make contributions to a personal pension scheme of each employee's choosing up to a maximum of 5% of gross pay. All employees took up the offer this year (2012 - 3 employees).

	Number	Number
The average number of people employed during the year, calculated on the basis of full time equivalents was:	4.1	4.5
The number of people employed during the year was:	<u>10</u>	<u>10</u>

5.a. TRUSTEES

None of the Trustees received any remuneration from the charitable Company during this or the previous year.

None of the Trustees were reimbursed any expenses during this or the previous year.

No Trustee or any other person related to the charitable Company had any personal interest in any contract or transaction entered into by the charitable Company during this or the previous year.

6. NET INCOMING RESOURCES

	2013 £	2012 £
This is stated after charging:		
Audit	1,416	1,500
Depreciation	<u>2,421</u>	<u>2,816</u>

7. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Office equipment £	Total £
Cost			
At 1 April 2012	1,583	14,000	15,583
Additions	-	1,031	1,031
At 31 March 2013	1,583	15,031	16,614
Depreciation			
At 1 April 2012	1,583	11,579	13,162
Charge for the year	-	2,421	2,421
At 31 March 2013	1,583	14,000	15,583
Net book value			
At 1 April 2012	£ Nil	£ 2,421	£ 2,421
At 31 March 2013	£ Nil	£ 1,031	£ 1,031

8. DEBTORS	2013	2012
Due within one year	£	£
Prepayments	-	2,584
Other debtors and accrued income	30,100	100
	<u>£ 30,100</u>	<u>£ 2,684</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2013	2012
	£	£
Trade creditors	3,988	12,750
Other creditors and accruals	9,461	21,892
Taxation and social security	-	3,415
Pensions payable	7,401	-
Deferred grant income	81,368	41,250
	<u>£ 102,219</u>	<u>£ 79,307</u>
<u>Deferred income</u>		
Balance at 1 April 2012	41,250	30,500
Amount released to incoming resources	(41,250)	(30,500)
Amount deferred in the year	81,368	41,250
Balance at 31 March 2013	<u>£ 81,368</u>	<u>£ 41,250</u>

10. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Carried Forward £
RESTRICTED FUNDS				
London Councils (see note 12)	172	16,285	(16,457)	-
Legal and policy work	12,950	144,487	(157,437)	-
	<u>£ 13,122</u>	<u>£ 160,772</u>	<u>£ (173,894)</u>	<u>£ Nil</u>
SUMMARY OF FUNDS				
General Funds	108,415	98,270	(56,079)	150,606
Restricted Funds (as above)	13,122	160,772	(173,894)	-
	<u>£ 121,537</u>	<u>£ 259,042</u>	<u>£ (229,973)</u>	<u>£ 150,606</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds			
	Designated Funds £	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	1,031	-	1,031
Net current assets	-	149,575	-	149,575
	<u>£ Nil</u>	<u>£ 150,606</u>	<u>£ Nil</u>	<u>£ 150,606</u>

12. SECTION 37 STATEMENT OF MOVEMENT IN LONDON COUNCILS FUNDS

	2013 £	2012 £
Fund balance brought forward	172	(405)
Grants receivable in the year	16,285	35,807
Expended in the year:		
Staff cost	(13,196)	(26,381)
Duty scheme interpretation costs	(375)	(2,048)
Translation and communication costs	(520)	(1,273)
Training, travel, and volunteer expenses	(623)	(504)
Rent and rates	(625)	(3,036)
Other project costs	(1,118)	(1,988)
	<u>£ Nil</u>	<u>£ 172</u>