

ASYLUM SUPPORT APPEALS PROJECT

(Registered company no. 04763838)

(Registered charity no. 1105625)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

ASYLUM SUPPORT APPEALS PROJECT

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2016

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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 2016

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 hold any beneficial interest in the charitable Company.

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

Alison Pickup (Chair from 10 December 2012)
Paul Yates (Vice Chair from 10 December 2012)
Charles Sempijja (Treasurer until March 2016)
Genevieve Seddon (Treasurer from March 2016)
Carolina Gottardo
Daniel Silverstone
Kat Lorenz
Onike Gollo (until July 2015)
Richard Orton
Dave Garrat
Joana Ball
Nicola Parker (from January 2016)

Principal officer	Hazel Williams (Director)
Company no.	04763838
Charity reg. no.	1105625
Registered office	Studio 11 & 12 Container City Building 48 Trinity Buoy Wharf E14 0FN
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 Triodos Bank Deanery Road Bristol, BS1 5AS

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2016

The Trustees present their Report and Financial Statements for the year ended 31 March 2016. 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 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) effective 1 January 2015).

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 by the existing Trustees from time to time. 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 seven staff – a Director, Solicitor, Legal Adviser/Duty Scheme Co-ordinator, a Duty Scheme Assistant, a Women's Legal Adviser, a Legal Researcher and a Finance and Operations Officer. Around 38 volunteer solicitors and barristers provide legal advice and advocacy skills on a pro bono basis at the First-tier Tribunal (Asylum Support).

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.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2016

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.

The principle risks facing ASAP over the next year arise from the changes in Asylum Support Legislation as a result of the Immigration Act 2016. We anticipate that the implementation of the Act will result in a reduction in the number of appeals at the Asylum Support Tribunal. ASAP is developing an action plan to ensure we are able to continue to protect the legal rights of our clients through developing new strands of work.

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 Home Office;
- 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.

2015/16 was a record year for ASAP in terms of the numbers of people we were able to assist, both in terms of our direct legal representation as well as our training and support to the sector.

2015/16 was also remarkable for two reasons: we obtained the Advice Quality Standard (AQS) quality mark in September 2015 and were awarded the prestigious London Homelessness Award in memory of Andrew Ludlow in October 2015.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2016

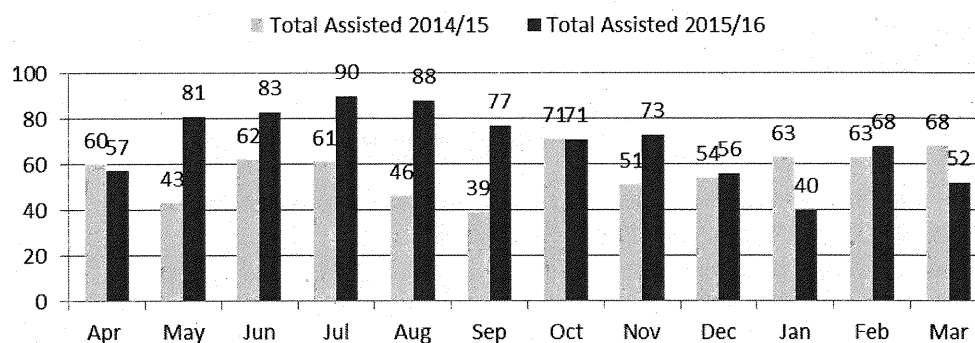
Legal Representation

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 2015/16, ASAP's Duty Scheme assisted 836 asylum seekers at the Asylum Support Tribunal (AST), 24% up on the previous year. The number of referrals from agencies increased by 43%. This increase was in part down to the Home Office's intention to clear the backlog of further submission cases (many of whom were on Section 4 support), resulting in a significant increase in appealable decisions over the summer. Despite the increase in case volume, we retained a high level of success with decisions in 70% of the cases we represented being overturned or remitted, resulting in the appellant accessing support.

Outcomes of appeals that ASAP represented, 2015/2016

Duty Scheme Numbers of people assisted by ASAP



ASAP's Legal Advisers and Duty Scheme Volunteers 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.

Over 80% of cases concerned Section 4 support, a restricted form of support (accommodation and financial support of £35.39 a week only via a voucher card) for some categories of refused asylum seekers. Almost 48% of cases concerned Section 4 cases involving further submissions, the cohort of people the Home Office were attempting to reduce through their backlog clearing exercise.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

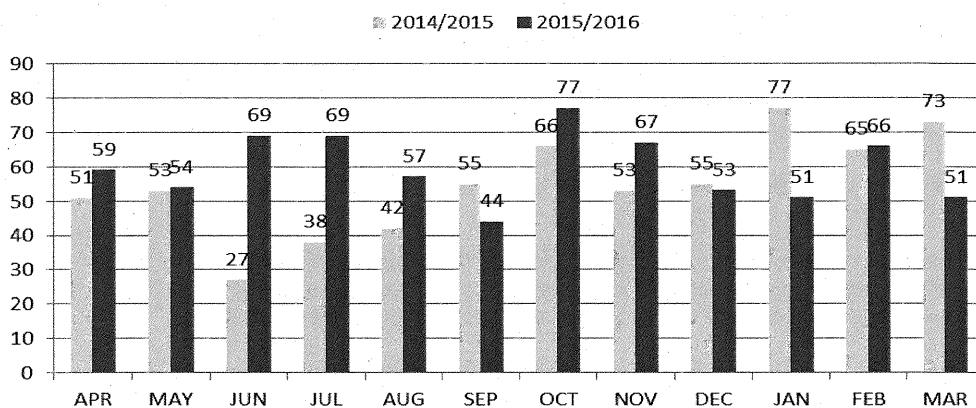
For the year ended 31 March 2016

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 2015/16 the advice line took 717 calls from 154 different organisations, representing a 9% increase in call volume on the previous year. Top three callers were the Red Cross (195 calls from all offices), Refugee Action (29 calls from all offices), and PAFRAS (23 calls). We saw a significant spike in calls during June and July, largely due to the impact of the Home Office decision to clear the further submissions backlog.

Advice Line calls



The vast majority of calls concerned asylum support issues with 45% of calls related to Section 4 support, and 26% of calls related to Section 95 support.

ASAP delivered 14 training sessions to 237 people from 56 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. We are increasingly targeting our training at organisations outside of London in areas of increased Home Office dispersal. In addition to the face to face training sessions, we delivered seven online webinars to 141 people from 74 organisations. The webinars are proving to be an increasingly popular means of accessing training, and will be developed further in the coming year.

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. There is clear evidence that our training leads to a direct increase in referrals and engagement in asylum support issues, increasing the asylum and advice sector's overall capacity to provide asylum support advice.

We also merged two of our electronic network groups to create one Google group network for agencies working on asylum support across the UK with over 600 members. This allows caseworkers to share knowledge and disseminate best practice and provides an opportunity to develop a wider community of practice over the coming year.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2016

Policy, Advocacy and Litigation Work

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

- Ensuring access to accommodation post-appeal within the Home Office timescales;
- Ensuring Section 4 support is available for applicants with an outstanding claim based on article 8 - right to family life
- Earlier access to Section 4 support for refused, pregnant asylum seekers;
- Ensuring that the Home Office policy on accommodating persons who have been subject to Domestic Violence provides adequate protection from further risk.

Our policy and advocacy work achieved the following in 2015/16:

- Following on from ASAP's legal intervention last year the Principal Judge made a seminal ruling stating that refused asylum seekers with outstanding Immigration applications (for example article 8 claims) may be eligible for Section 4 under regulation 3 (2)(e);
- ASAP led the sector to influence the passage of the Immigration Bill on asylum support issues, through the provision of briefings and formal responses;
- Clear policy successes on the back of our research into Home Office delays in providing accommodation after appeals (a long awaited written policy on the provision of support for successful appellants, and a commitment to change the process of booking accommodation);
- Building a stronger relationship and more effective dialogue with the Home Office through co-chairing the National Asylum Stakeholder forum (NASF) asylum support sub-group;
- Publication of our research report 'Destitution: Unchecked, Unbalanced' in Sept 2015. The report built on a series of previous publications aimed at highlighting concerns over the quality of Home Office decision making. The report's findings have been acknowledged by the Home Office and will feed into their continuous improvement programme;
- A change in Home Office Section 4 policy instructions to make it clear that the Home Office can pay for medical reports (previously it was not stated);
- Publication of our research report 'The Waiting Game' in February 2016 looking into the delays in accessing accommodation following a successful appeal hearing. The report found systematic delays in the accommodation booking process.

ASAP's Solicitor has also been able to increase our capacity to refer relevant Tribunal cases to be challenged at a higher court. In 2015/16, 58 cases were investigated to ascertain their potential for judicial review, five cases were referred to solicitors and proceedings were issued in four of those cases. Three of these cases were settled out of court and one is still ongoing.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2016

Financial Review

Results

The total net incoming resources for the year was £30,239 details of which are shown in the Statement of Financial Activities on page 15.

Total incoming resources for the year increased by 9.9% to £334,455 from £276,688 for 2014/2015.

Total resources expended for the year increased by 7.4% to £304,217 from £284,797.

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 10 to the accounts.

Funds and Reserves

In accordance with its reserves policy, ASAP aims to have an unrestricted general reserve of £156,847 to cover a drop in income, unforeseen events and/or the costs of closure. The level of reserves at 31 March 2016 were £182,053 (unrestricted £180,561 and restricted £1,477). The high level of reserves is a result of ASAP being granted £30,000 after winning the Andy Ludlow award. The management committee have plans in place to utilise some reserves to fund the Duty Scheme Legal Advisor Locum during the financial year 2016/17. The reserves policy is reviewed annually.

Plans for Future Periods

As ASAP has developed financially, we have also expanded our remit within our charitable objectives and this is evident in the 2014-2019 Strategic plan. The coming year will see us develop a communications plan to help increase ASAP's external profile, drive traffic to our new website and increase our use of social media.

The Immigration Act (expected to come into effect in early 2017) will bring significant changes to asylum support policy and legislation, directly impacting ASAP's work. The impact will be two-fold. We expect the number of appeals to reduce at the AST, which may reduce the need for the numbers of volunteers on our duty scheme. There will be a converse increase in the number of advice agencies requiring training and ongoing support in asylum support policy and legislation, with opportunities to upscale our work in this area.

Importantly, we would also expect to see an increase in the numbers of asylum seekers receiving negative asylum support decisions from the Home Office but without a right to an appeal at the AST. We therefore expect an increase in the number of cases with the potential for judicial review (which will be the only effective legal remedy), and we plan to undertake further partnership work to increase both our own capacity to identify and refer cases for onward legal challenge, but also to build capacity within the sector to do the same.

We also plan to build upon our policy and advocacy work, using our evidence base and research capacity to identify policy gaps and engage with the Home Office on implementing our recommendations.

ASAP will also move office in 2016, which will have an effect on our ability to respond to last minute referrals, require changes to our administrative and volunteer support. Our duty scheme volunteers will continue to use the consultation room to ensure our clients are not directly affected by the move.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2016

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/FRSSE;
- 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.

Remuneration Policy

ASAP's salary policy sets out the framework by which all staff salaries are set. The salary policy ensures a transparent mechanism for deciding upon the grading of posts, review and appeal. Staff salaries are based around the National Joint Council (NJC) local government scales. The policy is reviewed and approved every year by the Management Committee.

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.

ASYLUM SUPPORT APPEALS PROJECT


TRUSTEES' REPORT

For the year ended 31 March 2016

Preparation of the Report

This Report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) effective 1 January 2015 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:

29.11.16

**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 2016 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (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 the charitable Company's 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 page 10, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

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 and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 state of the charitable Company's affairs as at 31st March 2016 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 not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; 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 from the requirement to prepare a strategic report or in preparing the directors' 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 December 2016

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2016

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	2016	2016	2016	2015
		£	£	£	£
INCOMING FROM:					
Donations and Legacies:		207,554	120,800	328,353	267,475
Investment income		502	-	502	364
Income from Charitable Activities		5,600	-	5,600	8,849
TOTAL	2	213,656	120,800	334,455	276,688
EXPENDITURE ON:					
Charitable activities	3	184,894	119,323	304,217	284,797
TOTAL RESOURCES EXPENDED		184,894	119,323	304,217	284,797
Net income/(expenditure) before transfer		28,762	1,477	30,239	(8,109)
Transfer between funds	10	-	-	-	-
Net income/(expenditure) after transfer		28,762	1,477	30,239	(8,109)
NET MOVEMENT IN FUNDS		28,762	1,477	30,239	(8,109)
RECONCILIATION OF FUNDS:					
TOTAL FUNDS AT START OF YEAR		151,814	-	151,814	159,923
TOTAL FUNDS AT END OF YEAR		£ 180,576	£ 1,477	£ 182,053	£ 151,814

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

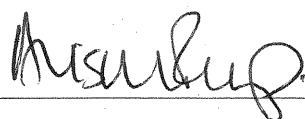
Movements in reserves and all recognised gains and losses are shown above.

The annexed notes form part of these financial statements.

BALANCE SHEET
As at 31 March 2016

	Notes	£	2016 £	£	2015 £
FIXED ASSETS					
Tangible assets	7		4,769		6,849
CURRENT ASSETS					
Debtors	8	26,953		10,465	
Cash at bank and in hand		265,275		264,663	
			<u>292,228</u>	<u>275,128</u>	
CREDITORS: amounts falling due within one year	9	114,944		(130,164)	
NET CURRENT ASSETS			<u>177,284</u>	<u>144,964</u>	
NET ASSETS			<u>£ 182,053</u>	<u>£ 151,814</u>	
FUNDS					
Restricted funds	10		1,477		-
Unrestricted funds:					
General fund	10		180,576		151,814
			<u>£ 182,053</u>	<u>£ 151,814</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 16th November 2016 and signed on its behalf by:-



ALISON PICKUP, Chair



GENEVIEVE SEDDON, Treasurer

The annexed notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2016

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 15 to 23. 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 2016 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 2016 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 £100 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 or 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. INCOME

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Grants from trusts and foundations				
AB Charitable	-	-	-	10,000
AW 60	-	-	-	-
Trust for London	-	16,667	16,667	25,000
Big Lottery - awards for all	-	3,000	3,000	-
Diana Princess of Wales Memorial Fund	-	-	-	-
Eleanor Rathbone	-	3,000	3,000	-
Allen and Overy	5,000	-	5,000	5,000
Comic Relief	-	15,542	15,542	-
JPaul Getty	-	-	-	-
Esmee Fairbairn	40,000	-	40,000	11,667
Legal Education foundation	-	15,091	15,091	-
Lloyds TSB Foundation	-	-	-	-
London Legal Support Trust	10,000	-	10,000	20,000
London Homelessness Award	30,000	-	30,000	-
Sigrid Rausing Trust	55,000	-	55,000	55,000
Tudor Trust	30,000	7,500	37,500	30,000
Unbound	-	20,000	20,000	20,000
Samuel Sebba	-	20,000	20,000	20,000
Met Migration	-	20,000	20,000	20,000
Strategic Legal Fund	-	-	-	19,500
Total grants from trusts and foundations	£170,000	£120,800	£290,800	£236,167
Donations				
Clifford Chance	-	-	-	-
Freshfields	15,000	-	15,000	15,000
Osborne Clark	1,000	-	1,000	-
Herbert Smith	15,257	-	15,257	13,242
Events & Sponsorship	2,829	-	2,829	1,966
Other donations	3,468	-	3,468	1,100
Total donations	37,554	-	37,554	31,308
Total Donations and Legacies	£ 207,554	£ 120,800	£ 328,354	£ 267,475
Income from Charitable Activities				
Second Tier Training	£5,600	-	£5,600	£8,849
Investment Income				
Bank Interest	£502	-	£502	£364
TOTAL INCOME	£ 213,656	£ 120,800	£ 334,456	£ 276,688

Of the total income of £334,456 received in 2016, £120,800 was in respect of restricted funds and £213,656 in respect of unrestricted funds.

3. CHARITABLE ACTIVITIES

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Staff costs (see Note 5.)	126,557	101,679	228,236	216,897
Freelance support work	-	-	-	-
Sub-awards to other organisations	-	-	-	7,470
Staff training and development	1,255	-	1,255	1,159
Recruitment	275	-	275	390
Payroll services	353	111	464	565
Staff travel and other expenses	1,117	847	1,964	620
Practice certificate	352	-	352	352
Duty scheme interpretation costs	-	-	-	-
Duty Scheme Emergency Costs	190	-	190	94
Interpretation and translation	817	3,038	3,855	3,415
Training delivery/ other advisers	90	1,223	1,313	1,578
Publicity and Marketing	1,482	70	1,552	1,530
Subscriptions and membership	1,553	-	1,553	714
Insurance	3,825	-	3,825	4,026
Office consumables	-	-	-	-
Conference costs	-	-	-	291
Photocopiers & Shredders	1,340	625	1,965	1,941
Postage	57	-	57	230
Office move costs	-	-	-	4,573
Paper shredding and destruction	-	-	-	-
Telephone and internet	3,904	-	3,904	2,745
Stationery	2,090	-	2,090	2,127
Legal and professional fees	7,715	3,000	10,715	-
Rent and rates	20,199	8,692	28,891	24,205
Volunteer expenses	1,134	-	1,134	149
IT Support	1,396	-	1,396	2,936
Sundry expenses	1,909	38	1,947	2,100
Depreciation of tangible fixed assets	3,188	-	3,188	2,094
Other Support Costs (See Note 4.)	4,096	-	4,096	2,596
	£ 184,894	£ 119,323	£ 304,217	£ 284,797

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. Of the total expenditure of £304,217 in 2016, £119,323 was in respect of restricted funds and £184,894 in respect of unrestricted funds.

4. OTHER SUPPORT COSTS

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Audit	1,565	-	1,565	1,522
Accountancy	-	-	-	-
Legal fees	-	-	-	-
Strategic development	339	-	339	720
Trustee meetings	180	-	180	289
AGM	-	-	-	64
Other costs	2,012	-	2,012	-
	£ 4,096	£ Nil	£ 4,096	£ 2,596

5. STAFF NUMBERS AND COSTS

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Wages and salaries	106,142	98,428	204,570	200,565
Social security costs	10,453	3,251	13,704	6,388
Pension costs	9,962	-	9,962	9,943
	<u>£ 126,557</u>	<u>£ 101,679</u>	<u>£ 228,236</u>	<u>£ 216,896</u>

No employee received remuneration of more than £60,000 (2015 - 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 to a maximum of 5% of gross pay. All employees took up the offer this year 2015/2016.

	Number	Number
The average number of people employed during the year, calculated on the basis of full time equivalents was:	6.1	5.8
The number of people employed during the year was:	<u>9</u>	<u>10</u>

6. 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 of more than £300 during this or the previous year. Reimbursed expenses relate only to travel costs to the Trustee Meetings.

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.

7. NET INCOMING RESOURCES

	2016 £	2015 £
This is stated after charging:		
Audit	1,565	1,522
Depreciation	<u>3,188</u>	<u>2,094</u>

8. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Office equipment £	Total £
Cost			
At 1 April 2015	3,532	21,360	24,892
Disposals	1,583	14,000	15,583
Additions	280	828	1,108
At 31 March 2016	2,229	8,188	10,417
Depreciation			
At 1 April 2015	1,920	16,123	18,043
Charge for the year	545	2,643	3,188
Released on disposal	1,583	14,000	15,583
At 31 March 2016	882	4,766	5,648
Net book value			
At 1 April 2015	£ 1,612	£ 5,237	£ 6,849
At 31 March 2016	£ 1,347	£ 3,422	£ 4,769

9. DEBTORS	2016	2015
Due within one year	£	£
Prepayments	927	-
Other debtors and accrued income	26,026	10,465
	£ 26,953	£ 10,465

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2016	2015
	£	£
Trade creditors	1,789	12,444
Other creditors and accruals	8,759	17,977
Taxation and social security	317	317
Pensions payable	3,663	14,009
Deferred grant income	100,416	85,416
	£ 114,944	£ 130,163
<u>Deferred income</u>		
Balance at 1 April 2015	85,416	62,083
Amount released to incoming resources	(85,416)	(62,083)
Amount deferred in the year	100,416	85,416
Balance at 31 March 2016	£ 100,416	£ 85,416

11 STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
RESTRICTED FUNDS					
Legal and policy work	-	120,800	(119,323)	-	1,476
	<u>£ Nil</u>	<u>£ 120,800</u>	<u>£ (119,323)</u>	<u>£ Nil</u>	<u>£ 1,476</u>

SUMMARY OF FUNDS

General Funds	151,814	213,656	(184,894)	-	180,576
Restricted Funds (as above)	-	120,800	(119,323)	-	1,477
	<u>£ 151,814</u>	<u>£ 334,456</u>	<u>£ (304,217)</u>	<u>£ Nil</u>	<u>£ 182,053</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted Funds	Total Funds
	Designated Funds £	General Funds £	£	£
Tangible fixed assets	-	4,769	-	4,769
Net current assets	-	175,807	1,477	177,284
	<u>£ Nil</u>	<u>£ 180,576</u>	<u>£ 1,477</u>	<u>£ 182,053</u>

13 OPERATING LEASE COMMITMENTS

The charity has annual commitments under non-cancellable operating leases as set out below:

	Land and buildings		Other operating leases	
Expiring:	2016 £	2015 £	2016 £	2015 £
Between one and five years	<u>8,351.64</u>	<u>13,296</u>	<u>400</u>	<u>1,200</u>

The landlord has terminated the lease and served the charity with a break option dated 31st July 2016.