

**ASYLUM SUPPORT APPEALS PROJECT**

(Registered company no. 04763838)

(Registered charity no. 1105625)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2017**

## **ASYLUM SUPPORT APPEALS PROJECT**

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### **REPORT AND FINANCIAL STATEMENTS** **For the year ended 31 March 2017**

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#### **CONTENTS**

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	Page
<b>Legal and administrative information</b>	<b>3</b>
<b>Trustees' report</b>	<b>4</b>
<b>Independent auditor's report</b>	<b>11</b>
<b>Statement of financial activities</b>	<b>13</b>
<b>Balance sheet</b>	<b>14</b>
<b>Notes to the financial statements</b>	<b>15</b>

## ASYLUM SUPPORT APPEALS PROJECT

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2017

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#### 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 until 18 January 2017)  
Paul Yates (Vice Chair)  
Genevieve Seddon (Treasurer)  
Carolina Gottardo (resigned 15 March 2017)  
Daniel Silverstone (resigned 20 July 2016)  
Kat Lorenz  
Richard Orton (resigned 20 September 2016)  
Dave Garrat  
Joana Ball (resigned 17 May 2017)  
Nicola Parker  
Amelia Seeto (from 20 May 2016)  
Michael Spencer (Chair from 15 March 2017)  
Alasdair Mackenzie (joined 17 May 2017)

**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**

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### **TRUSTEES' REPORT**

**For the year ended 31 March 2017**

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The Trustees present their Report and Financial Statements for the year ended 31 March 2017. 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.

#### **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 ten staff – a Director, Solicitor, Legal Adviser/Duty Scheme Co-ordinator, a Duty Scheme Assistant, a Women's Legal Adviser, a Legal Advisor, a Training Co-ordinator, a Training Administrator, a Legal Researcher and a Finance and Operations Officer. Around 35 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**

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### **TRUSTEES' REPORT**

**For the year ended 31 March 2017**

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#### **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 risk facing ASAP over 2016-2017 was the changes in Asylum Support Legislation as a result of the Immigration Act 2016. We anticipated that the implementation of the Act would result in a reduction in the number of appeals at the Asylum Support Tribunal. We developed an action plan to ensure we could continue to protect the legal rights of our clients through developing new strands of work. However the Act now looks unlikely to come into force and we are not considering it as a red rated risk in 2017/2018.

#### **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.

## ASYLUM SUPPORT APPEALS PROJECT

### TRUSTEES' REPORT

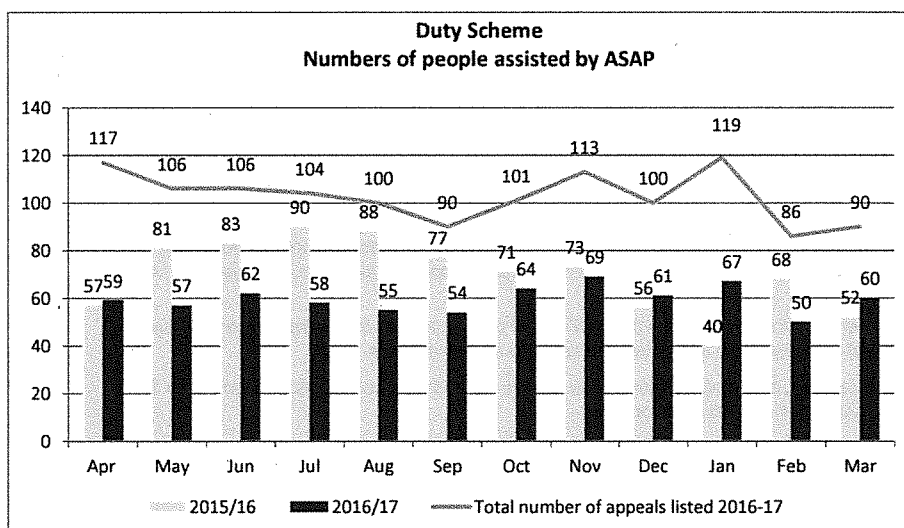
For the year ended 31 March 2017

#### 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 2016/17 ASAP's Duty Scheme assisted 716 asylum seekers at the Asylum Support Tribunal (AST). We retained a high level of success with 68% of the cases we represented being overturned or remitted, resulting in the appellant accessing support. We received 698 referrals from 108 organisations across the UK.

#### Outcomes of appeals that ASAP represented, 2016/2017



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.

64% of cases concerned section 4 (s.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. This is a significant reduction from 80% of cases last year. There has been an increase in the number of section 95 cases (20% last year to 35% this year), these cases are people who have an ongoing claim for asylum and in most cases their destitution is being disputed, due to information on (s.95) their visa applications. These cases are more complex and often require more preparation and can take much longer in the hearings (up to 3 hours).

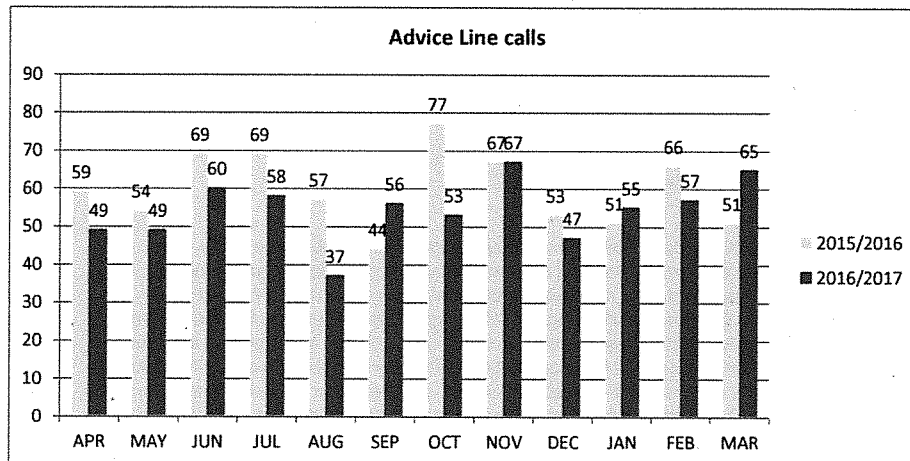
## ASYLUM SUPPORT APPEALS PROJECT

### TRUSTEES' REPORT For the year ended 31 March 2017

#### 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 2016/17 the advice line took 653 calls from 158 different organisations. The top three callers were the Red Cross, Freedom from Torture and Govan and Craighton Integration network.



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

ASAP delivered 19 face to face training sessions to 349 people from 100 organisations, and 9 webinars to 155 people from 70 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. This is a significant increase on the 14 face to face trainings ASAP ran last year, this is due to the creation of a new post the Training Co-ordinator who started working with ASAP in August 2016.

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.

The Asylum Support Advice Network a google group we created of advisors across the UK continues to be very active, there are now over 700 members, and daily postings of queries and requests for information. The feedback on ASAN has been very positive. The group also meets 3 times per year in locations around the UK.

## ASYLUM SUPPORT APPEALS PROJECT

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### TRUSTEES' REPORT For the year ended 31 March 2017

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#### Policy, Advocacy and Litigation Work

As part of ASAP's policy and advocacy strategy we identified 4 key areas to direct our policy work for 2016-17. Much of the focus was on the Immigration Act 2016 and possible challenges to the support regulations when they come out, however as mentioned it now seems unlikely they will be published. Our key asks for 2016/2017 were:

- Ensuring access to accommodation post-appeal within the Home Office timescales;
- Ensuring s.4 support is available for applicants with an outstanding claim based on article 8 - right to family life
- Earlier access to s.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 2016/17:

- We successfully challenged the Home Office's unlawful application of s.57. The Home Office uses s.57 to refuse applications for accommodation and support without a right of appeal, when the application is incomplete or the applicant is not co-operating with their enquiries. We noticed the Home Office were mis-using this power and wrongfully refusing applications using s.57. We referred three cases for strategic litigation to challenge the unlawful application of s.57 and provided a detailed witness statement in one of these cases. All three cases were settled before going to court. We also gathered very detailed evidence of the mis-application of s.57 and presented this evidence to the Asylum Support Managers at the Home Office. The Home Office acknowledged there had been mistakes and implemented training for their caseworkers. As a result of this we have seen a significant improvement and reduction in these wrongful refusals which has led to more destitute asylum seekers accessing the support they are lawfully entitled to.
- ASAP led the sector to influence the passage of the Immigration Bill on asylum support issues, through the provision of briefings and formal responses;
- At the beginning of last year we noticed that asylum seekers who were successful at the Asylum Support Tribunal and wished to go into emergency accommodation straight away in London, were waiting for up to the entire day to get picked up from the Tribunal and taken to the accommodation. This caused distress for the client as they had no access to food, and no where to wait at the Tribunal once it closed. We monitored the situation and provided detailed examples of waiting times and impact to the Home Office we recommended the Home Office book local travel tickets on their usual train tickets which would enable them to travel on their own to the emergency accommodation straight away. As a result the Home Office now provide all clients with automatic travel tickets to access the emergency accommodation, so they do not have to wait for long periods.
- 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, and we also started regular meetings with the s.96 operations teams.

ASAP's Solicitor has also been able to increase our capacity to refer relevant Tribunal cases to be challenged at a higher court. In 2016/17, 43 cases were investigated to ascertain their potential for judicial review, 7 cases were referred to solicitors and in 2 of those permission was granted, in 4 interim relief was granted and in 2 pre action protocol letters were written.



## **ASYLUM SUPPORT APPEALS PROJECT**

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### **TRUSTEES' REPORT**

**For the year ended 31 March 2017**

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#### **Financial Review**

##### **Results**

The total net incoming resources for the year was £16,097 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 £487,231 from £334,456 for 2016/2017.

Total resources expended for the year increased by 7.4% to £471,134 from £304,217.

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 2017 were £198,150 (unrestricted £198,143 and restricted £7). The high level of reserves is a result of Staff changes and a drop in other charity expenditures. 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. This coming year we will be implementing a new contacts database system using salesforce to improve our communications and monitoring. We are also reviewing the use of advice line and ASAN to see how we can develop and improve these services for the sector.

In 2017/18 ASAP will be developing its new strategic plan for the next 3 to 5 years.

## ASYLUM SUPPORT APPEALS PROJECT

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### TRUSTEES' REPORT For the year ended 31 March 2017

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#### 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.

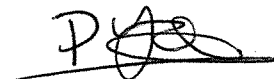
#### Statement as to Disclosure of Information to Auditors

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.

#### 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 29th November 2017 and signed on their behalf by:



Paul Yates (Vice-Chair)

Date: 06/12/17

**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 2017 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 fully entitled

**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 31<sup>st</sup> 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**

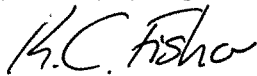
In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

**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: 11 December 2017

**ASYLUM SUPPORT APPEALS PROJECT (company limited by guarantee no. 04763838)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ended 31 March 2017

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
Note	2017	2017	2017	2017	2016
	£	£	£	£	£
<b>INCOMING FROM:</b>					
Donations and Legacies:		179,677	304,587	484,264	328,354
Investment income		272	-	272	502
Income from Charitable Activities		2,695	-	2,695	5,600
<b>TOTAL</b>	<b>2</b>	<b>182,644</b>	<b>304,587</b>	<b>487,231</b>	<b>334,456</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	<b>3</b>	<b>165,077</b>	<b>306,057</b>	<b>471,134</b>	<b>304,217</b>
<b>TOTAL RESOURCES EXPENDED</b>		<b>165,077</b>	<b>306,057</b>	<b>471,134</b>	<b>304,217</b>
Net income/(expenditure) before transfer		17,567	(1,470)	16,097	30,239
Transfer between funds	<b>11</b>	-	-	-	-
Net income/(expenditure) after transfer		17,567	(1,470)	16,097	30,239
<b>NET MOVEMENT IN FUNDS</b>		<b>17,567</b>	<b>(1,470)</b>	<b>16,097</b>	<b>30,239</b>
<b>RECONCILIATION OF FUNDS:</b>					
TOTAL FUNDS AT START OF YEAR		180,576	1,477	182,053	151,814
<b>TOTAL FUNDS AT END OF YEAR</b>		<b>£ 198,143</b>	<b>£ 7</b>	<b>£ 198,150</b>	<b>£ 182,053</b>

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

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

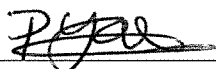
The annexed notes form part of these financial statements.

**ASYLUM SUPPORT APPEALS PROJECT (Company limited by guarantee no. 04763838)**

**BALANCE SHEET**  
**As at 31 March 2017**

	Notes	£	2017 £	£	2016 £
<b>FIXED ASSETS</b>					
Tangible assets	8		4,944		4,770
<b>CURRENT ASSETS</b>					
Debtors	9	26,395		26,953	
Cash at bank and in hand		266,006		265,275	
		<u>292,401</u>		<u>292,228</u>	
<b>CREDITORS: amounts falling due within one year</b>	10	99,195		114,944	
<b>NET CURRENT ASSETS</b>			<u>193,206</u>		<u>177,284</u>
<b>NET ASSETS</b>			<u>£ 198,150</u>		<u>£ 182,053</u>
<b>FUNDS</b>					
Restricted funds	11		7		1,477
Unrestricted funds:					
General fund	11		198,143		180,576
			<u>£ 198,150</u>		<u>£ 182,053</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 January 2015). They were approved, and authorised for issue, by the Trustees on 29th November 2017 and signed on its behalf by:-



PAUL YATES, Vice-Chair



GENEVIEVE SEDDON, Treasurer

The annexed notes form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2017**

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**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 13 to 21. 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 January 2015).

The effects of events relating to the year ended 31 March 2017 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 2017 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 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
<b>Grants from trusts and foundations</b>				
AB Charitable	15,000	-	15,000	-
Trust for London	-	-	-	16,667
Big Lottery - awards for all	-	7,000	7,000	3,000
Eleanor Rathbone	-	3,000	3,000	3,000
Allen and Overy	-	-	-	5,000
Comic Relief	-	33,438	33,438	15,542
Esme Fairbairn	40,000	-	40,000	40,000
Legal Education foundation	-	39,895	39,895	15,091
London Legal Support Trust	12,000	-	12,000	10,000
London Homelessness Award	-	-	-	30,000
Sigrid Rausing Trust	55,000	-	55,000	55,000
Tudor Trust	20,000	-	20,000	37,500
Unbound	-	20,000	20,000	20,000
Samuel Sebba	-	30,000	30,000	20,000
Met Migration	-	20,000	20,000	20,000
City Bridge Foundation	-	45,000	45,000	-
The Big Lottery Fund (Help Through Crisis)	-	106,254	106,254	-
Cliffe Lewes	250	-	250	-
Access to Justice	10,000	-	10,000	-
<b>Total grants from trusts and foundations</b>	<b>152,250</b>	<b>304,587</b>	<b>456,837</b>	<b>290,800</b>
<b>Donations</b>				
Freshfields	10,000	-	10,000	15,000
Osborne Clark	-	-	-	1,000
Herbert Smith	11,099	-	11,099	15,257
Dentons UKMEA LL	750	-	750	-
Events & Sponsorship	3,059	-	3,059	2,829
Other donations	2,519	-	2,519	3,468
<b>Total donations</b>	<b>27,427</b>	<b>-</b>	<b>27,427</b>	<b>37,554</b>
<b>Total Donations and Legacies</b>	<b>179,677</b>	<b>304,587</b>	<b>484,264</b>	<b>328,354</b>
<b>Income from Charitable Activities</b>				
Second Tier Training and other activities	2,695	-	2,695	5,600
<b>Investment Income</b>				
Bank Interest	272	-	272	502
<b>TOTAL INCOME</b>	<b>182,644</b>	<b>304,587</b>	<b>487,231</b>	<b>334,456</b>

Of the total income of £487,108 received in 2017, £304,587 was in respect of restricted funds and £182,644 in respect of unrestricted funds.

### 3. CHARITABLE ACTIVITIES

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
Staff costs (see Note 5.)	86,556	184,345	270,901	228,236
Sub-grants to other organisations	-	76,374	76,374	-
Staff training and development	1,319	-	1,320	1,255
Recruitment	55	326	381	275
Payroll services	409	250	659	464
Staff travel and other expenses	1,369	1,799	3,168	1,964
Practice certificate	-	-	-	352
Duty Scheme Emergency Costs	208	-	208	190
Interpretation and translation	6,082	-	6,082	3,855
Training delivery/ other advisers	626	1,964	2,590	1,313
Publicity and Marketing	3,752	11,500	15,252	1,552
Subscriptions and membership	1,321	84	1,405	1,553
Insurance	3,960	286	4,246	3,825
Small equipment and maintenance	162	493	655	-
Photocopiers & Shredders	2,695	828	3,523	1,965
Postage	52	-	52	57
Office move costs	14,717	-	14,717	-
Building service charge and electricity	(21)	3,724	3,703	-
Telephone and internet	7,166	301	7,467	3,904
Stationery	1,904	77	1,981	2,090
Legal and professional fees	8,138	9,353	17,492	10,715
Rent and rates	15,356	11,152	26,509	28,891
Volunteer expenses	1,004	-	1,004	1,134
IT Support	1,016	2,130	3,146	1,396
Office cleaning	1,153	514	1,666	-
Sundry expenses	142	558	699	1,947
Depreciation of tangible fixed assets	3,644	-	3,644	3,188
Other Support Costs (See Note 4.)	2,292	-	2,292	4,096
	<u>165,077</u>	<u>306,057</u>	<u>471,134</u>	<u>304,217</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. Of the total expenditure of £471,134 in 2017, £306,057 was in respect of restricted funds and £165,077 in respect of unrestricted funds.

### 4. OTHER SUPPORT COSTS

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
Approved by the Trustees on the 29th November 2				
Audit	1,604	-	1,604	1,565
Strategic development	618	-	618	339
Trustee meetings	57	-	57	180
Other costs	13	-	13	2,012
	<u>2,292</u>	<u>-</u>	<u>2,292</u>	<u>4,096</u>

## 5. STAFF NUMBERS AND COSTS

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
Wages and salaries	79,074	167,998	247,072	204,570
Social security costs	5,440	6,185	11,625	13,704
Pension costs	2,042	10,162	12,204	9,962
	<u>86,556</u>	<u>184,345</u>	<u>270,901</u>	<u>228,236</u>

No employee received remuneration of more than £60,000 (2016 - same).

The charitable Company operates an auto enrollment pension scheme which is optional for its employees. Employees are also free to have a personal pension scheme, in both cases the charity does offer to make contributions to each employee to a maximum of 5% of gross pay. All employees took up the offer this year 2016/2017.

Total employee benefits received by the management, including employer pension costs, amounted to £58,082 (2016 - £41,195).

	Number 2017	Number 2016
The average number of people employed during the year, calculated on the basis of full time equivalents was:	6.8	6.1
The number of people employed during the year was:	<u>9</u>	<u>9</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

	2017 £	2016 £
This is stated after charging:		
Audit	1,604	1,565
Depreciation	<u>3,644</u>	<u>3,188</u>

## 8. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2016	2,229	8,188	10,417
Disposals	-	-	-
Additions	811	3,008	3,819
At 31 March 2017	3,040	11,196	14,236
<b>Depreciation</b>			
At 1 April 2016	882	4,765	5,648
Charge for the year	557	3,087	3,644
Released on disposal	-	-	-
At 31 March 2017	1,440	7,852	9,292
<b>Net book value</b>			
At 31 March 2016	1,347	3,423	4,770
At 31 March 2017	1,600	3,344	4,944

9. DEBTORS	2017	2016
Due within one year	£	£
Prepayments	5,006	927
Other debtors and accrued income	21,273	26,026
Tax and social security	116	-
	<u>26,395</u>	<u>26,953</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2017	2016
	£	£
Trade creditors	2,989	1,789
Other creditors and accruals	6,742	8,759
Salaries and Wages	318	317
Pensions payable	7,617	3,663
Deferred grant income	81,529	100,416
	<u>99,195</u>	<u>114,944</u>
<u>Deferred income</u>		
Balance at 1 April 2016	100,416	85,416
Amount released to incoming resources	(100,416)	(85,416)
Amount deferred in the year	81,529	100,416
Balance at 31 March 2017	<u>81,529</u>	<u>100,416</u>

# 11 STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
<b>RESTRICTED FUNDS</b>					
Legal and policy work	1,477	304,587	(306,057)	-	7
	<u>1,477</u>	<u>304,587</u>	<u>(306,057)</u>	<u>-</u>	<u>7</u>
<b>SUMMARY OF FUNDS</b>					
General Funds	180,576	182,644	(165,077)	-	198,143
Restricted Funds (as above)	1,477	304,587	(306,057)	-	7
	<u>182,053</u>	<u>487,232</u>	<u>(471,134)</u>	<u>-</u>	<u>198,150</u>

# 12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted Funds	Total Funds
	Designated Funds £	General Funds £	Funds £	Funds £
Tangible fixed assets	-	4,944	-	4,944
Net current assets	-	193,199	7	193,206
	<u>-</u>	<u>198,143</u>	<u>7</u>	<u>198,150</u>

# 13 OPERATING LEASE COMMITMENTS

The total future minimum lease payments due under non-cancellable operating leases are as follows:

	Other operating leases	
	2017 £	2016 £
Within one year	3,440	-
One to five years	11,572	-
Between one and five years	<u>15,012</u>	<u>-</u>

