

ASYLUM SUPPORT APPEALS PROJECT

(Registered company no. 04763838)

(Registered charity no. 1105625)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2018

ASYLUM SUPPORT APPEALS PROJECT

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2018

CONTENTS

	Page
Legal and administrative information	3
Trustees' report	4
Independent auditor's report	12
Statement of financial activities	15
Balance sheet	16
Notes to the financial statements	17

ASYLUM SUPPORT APPEALS PROJECT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2018

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:

Michael Spencer (Chair)
Paul Yates (Vice Chair)
Genevieve Seddon (Treasurer)
Kat Lorenz (resigned 20 October 2017)
Dave Garrat
Nicola Parker
Amelia Seeto
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

TRUSTEES' REPORT

For the year ended 31 March 2018

The Trustees present their Report and Financial Statements for the year ended 31 March 2018. 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 applicable in the UK and the Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016).

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 nine 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 Legal Researcher and a Finance and Operations Officer. Around 45 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 2018

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 2017-2018 was the changes in Asylum Support Legislation as a result of the Immigration Act 2016. In 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 it now looks very unlikely that the most damaging elements of the support changes will come into force - as a result we have maintained the reduction of risk from red to amber.

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, an online network of advisors, 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

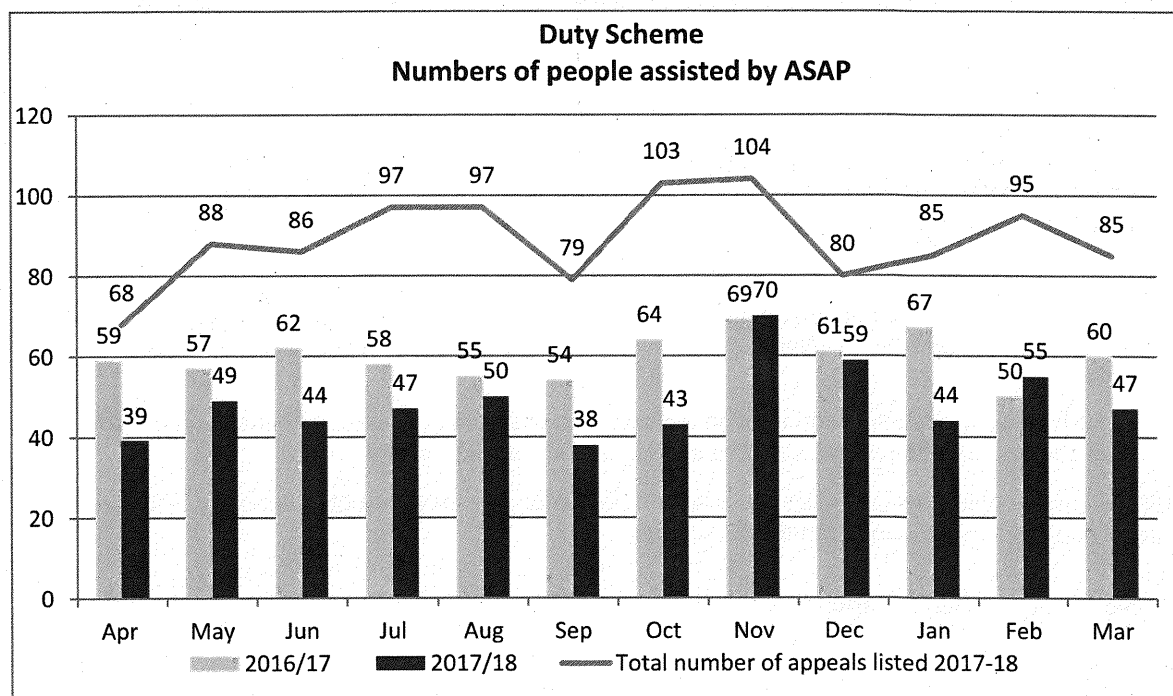
For the year ended 31 March 2018

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 - where there is limited capacity priority is given on the basis of level of vulnerability. 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 2017/18 we received 644 referrals from 109 organisations across the UK and assisted 83% of those referred. ASAP's Duty Scheme assisted 585 asylum seekers at the Asylum Support Tribunal (AST) - 871 including family members. We retained a high level of success with 69% of the cases we represented being overturned or remitted, resulting in 356 appellants/ 451 people including family members being entitled to access support instead of facing destitution.

People assisted at appeal by ASAP, 2017/2018



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. 70% were male and 30% female, while 28% were families with children. 55% of people we assisted presented with one or more vulnerability (for example torture survivors, physical or mental health issues), rising to 66% amongst women. 26% of the women we represented reported gender based violence.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2018

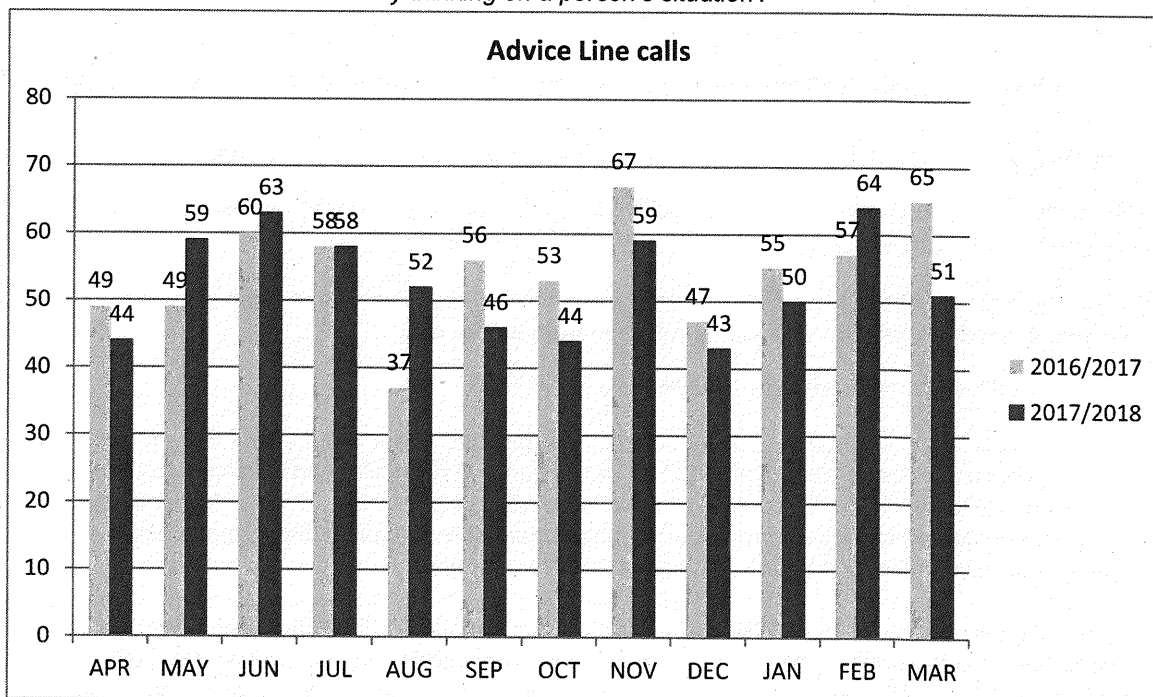
65% of cases concerned section 4 (s.4) support, a restricted form of support (accommodation and financial support of £35.39 a week only via a voucher card) for some categories of refused asylum seekers. This is a significant reduction from 80% of cases two years ago. The high proportion of section 95 cases has continued, similar to last year, at 35%. These cases relate to people who have an ongoing claim for asylum and in most cases their destitution is being disputed. These cases are more complex, often require more preparation and can take much longer in the hearings (up to 3 hours). This has led to appeals being listed concurrently rather than sequentially, which has resulted in lower representation numbers this year.

Feedback from people we represented showed that 99% found it helpful to have an ASAP advocate to represent them in the hearing, with comments including: *'It made it so easy and quite straightforward. Sitting in front of the judge alone is quite scary'; 'It was very helpful. I was without home and you gave the hope. Thanks'; 'The ASAP rep was polite, experienced, calm, humble and had the guts to convince the court' and 'With great confidence now I can say that every asylum seeker should use this service'.*

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 2017/18 the advice line took 633 calls from 158 different organisations. The top three callers were the Red Cross, Bristol Refugee Rights and MRANG. In a review of the advice line we found that 78% of organisations called multiple times; feedback included: *'As the only caseworker in my organisation I find it useful to be able to double check my thinking on a person's situation'.*



ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2018

The vast majority of calls concerned asylum support issues with 37% of calls related to s.95 support, and 29% of calls related to s.4 support, a change from last year when 26% related to s.95 and 45% s.4.

ASAP delivered 16 face to face training sessions to 225 people from 67 organisations, and 11 webinars to 179 people from 65 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. ASAP also developed a new e-learning module on asylum support, launched in July 2017, with 544 enrollments from 202 organisations and 193 advisors completing the course. This has allowed ASAP to offer its free training to many more organisations, and for advisors to attend around their busy work schedules.

89% of trainees reported a significant increase in confidence in using the legislation, key cases and Home Office asylum support policies as a result of attending ASAP training sessions. Feedback was very positive with comments including 'very engaging and enjoyable', 'practical, dynamic, informative' and 'I feel better equipped to help people with asylum issues now'. Feedback demonstrates that the range of training approaches has helped increase the asylum and advice sector's overall capacity to provide asylum support advice: *'I thought the webinar method is very effective, Minimal time out of office etc. Learned a lot about grounds for appeal'; 'like e-learning as I can make notes which for me is the best way to learn'.*

The Asylum Support Advice Network, a google group we created of advisors across the UK, continues to be very active, growing from 620 to 850 members, with over 1000 posts on 564 different topics through the year. The feedback on ASAN has been very positive with one adviser calling it: *'one of the best initiatives in the sector'*. The group also meets 3 times per year in locations around the UK to share best practice and identify opportunities for collaborative work.

Policy, Advocacy and Litigation Work

As part of ASAP's policy and advocacy strategy we identified 3 key areas to direct our policy work for 2017-18:

- Ensuring access to accommodation post-appeal within the Home Office timescales;
- Ensuring the legal test for destitution is applied properly, specifically in s.95 cases, and that the decision making process does not put the applicant or their family at risk;
- 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 2017/18:

- Increasing access to emergency accommodation for destitute asylum seekers who are granted support after a successful appeal at the First Tier Tribunal (Asylum Support) - following policy discussions with the Home Office, they now issue travel tickets to enable successful appellants to travel straight to emergency accommodation, and better inform people of their right to access emergency accommodation if they are successful after an appeal.
- Increasing fair assessments of destitution within asylum support applications by enabling key documents vital to asylum support assessments to be translated by the Home Office, inputting into draft Home Office policies on assessing destitution and the form used to apply for support, and carrying out research into decision making on destitution for s.95 support applications.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2018

- We noticed that there was a potential link between the assessment of support applications and an individual's risk of persecution, when the Home Office made enquiries about an individual to former employers in countries of origin. This was particularly the case where former employees were the state from which the asylum seeker was fleeing. We highlighted data protection principles in discussions with the Home Office and were pleased to see that this practice appears to have reduced if not ceased.
- We maintained a strong relationship and effective dialogue with the Home Office through co-chairing the National Asylum Stakeholder forum (NASF) asylum support sub-group, attendance at the NASF equalities sub group and regular meetings with the UKVI operations teams.

ASAP's Solicitor referred relevant Tribunal cases to be challenged at a higher court. In 2017/18, 37 cases were investigated to ascertain their potential for judicial review, 8 cases were referred to solicitors and 2 to our knowledge resulted in asylum seekers accessing support, while an additional 2 led to a reapplication for support.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2018

Financial Review

Results

The total net incoming resources for the year was £12,549 details of which are shown in the Statement of Financial Activities on page 14.

Total incoming resources for the year increased by just under 2% at £496,923 compared to £487,231 for 2016/2017.

Total resources expended for the year increased by 2.8% to £484,374 from £471,134.

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 £201,396 to cover a drop in income, unforeseen events and/or the costs of closure. The level of reserves at 31 March 2018 were £210,699 (unrestricted £200,775 and restricted £9,923). 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 developing new training materials for the refugee advice sector, building on the success of our e-learning and webinars. We will run a conference to raise awareness of the latest developments in asylum support and look at ways of increasing our levels of representation at the First Tier Tribunal (Asylum Support). We will also develop a new strategic plan to run from 2019-2024.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2018

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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Company will continue to operate.

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

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

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.

Small company exemptions

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

The financial statements were approved and authorised by the Trustees on 21st November 2018 and signed on its behalf by:

Michael Spencer (Chair)



Date: 29/11/2018

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

Opinion

We have audited the financial statements of Asylum Support Appeals Project (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018, 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

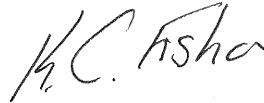
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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.

Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor



Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

7 December 2018

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

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2018

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	2018	2018	2018	2017
		£	£	£	£
INCOMING FROM:					
Donations and Legacies:		163,415	332,496	495,911	484,264
Investment income		164	-	164	272
Income from Charitable Activities		848	-	848	2,695
TOTAL	2	164,427	332,496	496,923	487,231
EXPENDITURE ON:					
Charitable activities	3	161,794	322,581	484,374	471,134
TOTAL RESOURCES EXPENDED		161,794	322,581	484,374	471,134
Net income/(expenditure) before transfer		2,633	9,915	12,549	16,097
Transfer between funds	11	-	-	-	-
Net income/(expenditure) after transfer		2,633	9,915	12,549	16,097
NET MOVEMENT IN FUNDS		2,633	9,915	12,549	16,097
RECONCILIATION OF FUNDS:					
TOTAL FUNDS AT START OF YEAR		198,143	7	198,150	182,053
TOTAL FUNDS AT END OF YEAR		£ 200,776	£ 9,922	£ 210,698	£ 198,150

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 2018

	Notes	£	2018 £	£	2017 £
FIXED ASSETS					
Tangible assets	8		5,021		4,944
CURRENT ASSETS					
Debtors	9	9,692		26,395	
Cash at bank and in hand		315,615		266,006	
		<u>325,307</u>		<u>292,401</u>	
CREDITORS: amounts falling due within one year	10	119,629		99,195	
NET CURRENT ASSETS			205,678		193,206
NET ASSETS			<u>£ 210,699</u>		<u>£ 198,150</u>
FUNDS					
Restricted funds	11		9,922		7
Unrestricted funds:					
General fund	11		200,776		198,143
			<u>£ 210,698</u>		<u>£ 198,150</u>

These Financial Statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved and authorised by the Trustees on 21st November 2018 and signed on its behalf by:

 MICHAEL SPENCER, Chair

 GENEVIEVE SEDDON, Treasurer

The annexed notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2018

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 14 - 23. The accounting policies have been applied consistently throughout this and the previous years.

Basis of preparation of financial statements

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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.

Income recognition

Items of income are recognised in the financial statements when all of the following criteria are met:

The charity has entitlement to the funds;
any performance conditions have been met or are fully within the control of the charity;
there is sufficient certainty that receipt of the income is considered probable;
the amount can be measured reliably.

Grant income is deferred where there is a donor imposed or implied condition specifying the time period over which the income may be expended or in accordance with agreed budgets.

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.

Expenditure Recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount can be measured reliably.

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

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised expenditure.

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 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Grants from trusts and foundations				
AB Charitable	15,000	-	15,000	15,000
Big Lottery - awards for all	-	-	-	7,000
Eleanor Rathbone	-	-	-	3,000
Comic Relief	-	29,926	29,926	33,438
Esme Fairbairn	23,333	-	23,333	40,000
Legal Education foundation	-	15,054	15,054	39,895
London Legal Support Trust	10,000	-	10,000	12,000
Sigrid Rausing Trust	55,000	-	55,000	55,000
Tudor Trust	22,500	-	22,500	20,000
Unbound	-	20,000	20,000	20,000
Samuel Sebba	-	30,000	30,000	30,000
Met Migration	-	20,000	20,000	20,000
City Bridge Foundation	-	45,000	45,000	45,000
The Big Lottery Fund (Help Through Crisis	-	148,691	148,691	106,254
Cliffe Lewes	225	-	225	250
Access to Justice	-	-	-	10,000
Strategic Legal Fund	-	1,295	1,295	-
Barings Foundation	-	22,530	22,530	-
Total grants from trusts and foundations	126,058	332,496	458,554	456,837
Donations				
Freshfields	15,000	-	15,000	10,000
Garden Court	3,000	-	3,000	-
Herbert Smith	15,000	-	15,000	11,099
Dentons UKMEA LL	1,000	-	1,000	750
Events & Sponsorship	2,910	-	2,910	3,059
Other donations	447	-	447	2,519
Total donations	37,357	-	37,357	27,427
Total Donations and Legacies	163,415	332,496	495,911	484,264
Income from Charitable Activities				
Second Tier Training and other activities	341	-	341	2,695
Other Income	507	-	507	-
	848	-	848	2,695
Investment Income				
Bank Interest	164	-	164	272
TOTAL INCOME	164,427	332,496	496,923	487,231

Of the total income of £487,231 received in 2017, £304,587 was in respect of restricted funds and £182,644 in respect of unrestricted funds.

3. CHARITABLE ACTIVITIES

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Staff costs (see Note 5.)	127,766	165,923	293,689	270,901
Sub-grants to other organisations	-	112,337	112,337	76,374
Staff training and development	2,045	-	2,045	1,320
Recruitment	2,374	-	2,374	381
Payroll services	984	-	984	659
Staff travel and other expenses	307	2,539	2,846	3,168
Practice certificate	318	-	318	-
Duty Scheme Emergency Costs	182	-	182	208
Interpretation and translation	3,524	1,694	5,218	6,082
Training delivery/ other advisers .	-	119	119	2,590
Publicity and Marketing	816	1,058	1,874	15,252
Subscriptions and membership	3,324	1,000	4,324	1,405
Insurance	2,188	1,900	4,088	4,246
Small equipment and maintenance	59	-	59	655
Photocopiers & Shredders	(57)	3,033	2,976	3,523
Postage	-	32	32	52
Office move costs	-	-	-	14,717
Building service charge and electricity	1,924	-	1,924	3,703
Telephone and internet	3,860	2,285	6,145	7,467
Stationery	467	1,741	2,207	1,981
Legal and professional fees	467	-	467	17,492
Rent and rates	1,385	20,405	21,790	26,509
Volunteer expenses	274	-	274	1,004
IT Support	905	1,126	2,031	3,146
Office cleaning	475	1,218	1,693	1,666
Sundry expenses	305	-	305	699
Room Hire	113	409	522	-
Programme Research and M&E	-	5,763	5,763	-
Depreciation of tangible fixed assets	2,733	-	2,733	3,644
Other Support Costs (See Note 4.)	5,058	-	5,058	2,292
	161,794	322,581	484,375	471,134

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 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Audit	1,703	-	1,703	1,604
Strategic development	395	-	395	618
Trustee meetings	8	-	8	57
Quality Assurance	2,952	-	2,952	-
Other costs	-	-	-	13
	5,058	-	5,058	2,292

All of the Support Costs in 2017 and 2018 related to unrestricted funds.

5. STAFF NUMBERS AND COSTS

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Wages and salaries	151,411	109,747	261,158	247,072
Social security costs	9,605	9,781	19,386	11,625
Pension costs	4,907	8,237	13,144	12,204
	<u>165,923</u>	<u>127,765</u>	<u>293,688</u>	<u>270,901</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 2017/2018.

Total employee benefits received by the key management, including employer pension costs, amounted to £44,757 (2017 - £62,739).

	Number 2018	Number 2017
The average number of people employed during the year, calculated on the basis of full time equivalents was:	7.8	6.8
The number of people employed during the year was:	<u>10</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

	2018 £	2017 £
This is stated after charging:		
Audit	1,703	1,604
Depreciation	2,733	3,644
Operating lease rentals	17,184	13,389

Units 11 & 12 were only leased for 9 months in the year to 31 March 2017 which is why the amount has increased in the current year, as well as the increased payment on the phone system.

8. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Office equipment £	Total £
Cost			
At 1 April 2017	3,040	11,196	14,236
Disposals	-	-	-
Additions	-	2,809	2,809
At 31 March 2018	3,040	14,005	17,046
Depreciation			
At 1 April 2017	1,440	7,852	9,292
Charge for the year	760	1,973	2,733
Released on disposal	-	-	-
At 31 March 2018	2,200	9,825	12,025
Net book value			
At 31 March 2017	1,600	3,344	4,944
At 31 March 2018	840	4,181	5,021

9. DEBTORS	2018	2017
Due within one year	£	£
Prepayments	5,219	5,006
Other debtors and accrued income	4,324	21,273
Tax and social security	149	116
	9,692	26,395

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2018	2017
	£	£
Trade creditors	19,999	2,989
Other creditors and accruals	9,789	6,742
Salaries and Wages	317	318
Pensions payable	6,456	7,617
Deferred grant income	83,068	81,529
	119,629	99,195
<u>Deferred income</u>		
Balance at 1 April 2017	81,529	100,416
Amount released to incoming resources	(81,529)	(100,416)
Amount deferred in the year	83,068	81,529
Balance at 31 March 2018	83,068	81,529

11 STATEMENT OF FUNDS 2017/2018

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
RESTRICTED FUNDS					
Legal and policy work	7	332,496	(322,581)	-	9,922
	<u>7</u>	<u>332,496</u>	<u>(322,581)</u>	<u>-</u>	<u>9,922</u>
SUMMARY OF FUNDS					
General Funds	198,143	164,426	(161,794)	-	200,776
Restricted Funds (as above)	7	332,496	(322,581)	-	9,922
	<u>198,150</u>	<u>496,922</u>	<u>(484,375)</u>	<u>-</u>	<u>210,698</u>

Comparative information for the movement in funds is as follows:

STATEMENT OF FUNDS 2016/2017

	Brought Forward	Incoming Resources	Resources Expended	Transfers	Carried Forward
RESTRICTED FUNDS					
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>
SUMMARY OF FUNDS					
General Funds	180,576	182,645	(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			Total Funds
	Designated Funds £	General Funds £	Restricted Funds £	£
Tangible fixed assets	-	5,021	-	5,021
Net current assets	-	195,755	9,922	205,677
	<u>-</u>	<u>200,776</u>	<u>9,922</u>	<u>210,698</u>

13 OPERATING LEASE COMMITMENTS

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

	Other operating leases		
	2018 £	2017 restated £	2017 £
Within one year	17,184	16,705	3,440
One to five years	39,140	46,890	11,572
Between one and five years	<u>56,324</u>	<u>63,595</u>	<u>15,012</u>

The operating leases for 2016/2017 were prepared on a rolling renewal basis, and therefore understated the minimum lease payments in 2017. They have now been restated and calculated based on a 5 year lease commencing on 1 July 2016.

14. CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2018 but not yet received and recognised as income due to recognition criteria not being met, amounts to £889,101.