

**ASYLUM SUPPORT APPEALS PROJECT**

(Registered company no. 04763838)

(Registered charity no. 1105625)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2020**

# ASYLUM SUPPORT APPEALS PROJECT

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## REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2020

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## 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 2020

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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:

Michael Spencer (Chair)  
Jessica Gaskin (resigned July 2020)  
Dave Garratt  
Nicola Parker  
Amelia Seeto  
Alasdair Mackenzie  
Sarah Taal  
Marion Edge  
Sheryl Whitehall (Treasurer - appointed December 2019)  
Maryam Oghanna (appointed December 2019)  
Lorraine Masiya Mponela (appointed Dec 2019)

#### Senior Management:

Kat Lorenz (Director)  
Alice Webb (Interim Director Maternity Cover)

|                          |   |
|--------------------------|---|
| <b>Company no.</b>       | 04763838  |
| <b>Charity reg. no.</b>  | 1105625   |
| <b>Registered office</b> | Studio 11 & 12<br>Container City Building<br>48 Trinity Buoy Wharf<br>E14 0FN   |
| <b>Auditors</b>          | Kevin C. Fisher<br>Senior Statutory Auditor<br>Myrus Smith<br>Chartered Accountants and Statutory Auditors<br>Norman House<br>8 Burnell Road<br>Sutton, Surrey<br>SM1 4BW             |
| <b>Bankers</b>           | Barclays Bank Plc<br>128 Moorgate<br>London, EC2M 6SX<br><br>Co-operative Bank Plc<br>1 Balloon Street<br>Manchester, M60 4EP<br><br>Triodos Bank<br>Deanery Road<br>Bristol, BS1 5AS |

## ASYLUM SUPPORT APPEALS PROJECT

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### TRUSTEES' REPORT

For the year ended 31 March 2020

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The Trustees present their Report and Financial Statements for the year ended 31 March 2020. 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), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

#### **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. The governing document is a Memorandum and Articles of Association dated 30th April 2013.

#### **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. 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

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### TRUSTEES' REPORT

For the year ended 31 March 2020

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#### Risk Management

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

A risk register is updated annually and shows that appropriate systems have been established by ASAP to protect itself from a variety of risks. These include policies and procedures, such as Data Protection Policy, 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 ASAP's risks.

#### The most significant risks that we see as facing the charitable company are:

- As with charities of our size there is a risk of not being able to find adequate funding sources to maintain our objectives in the future. We mitigate against this risk through a regularly updated fundraising strategy and close monitoring of income and expenditure to identify and address funding gaps well ahead of time.
- Covid 19 is likely to result in significant changes to ASAP's model of service delivery and to our internal procedures and processes. The need for ASAP's core services will continue and we will need to continue unbroken provision of these services. However, the impact of the pandemic may require short-term and longer-term changes to ASAP's services. We are mitigating against this risk through ongoing planning work to identify risks, weaknesses, threats and opportunities and to react appropriately.

#### 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.

#### Fundraising

ASAP does not undertake material fund-raising activities from the general public. We do not sub-contract other entities to act on our behalf to fundraise.

## ASYLUM SUPPORT APPEALS PROJECT

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### TRUSTEES' REPORT

For the year ended 31 March 2020

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#### Related parties

ASAP has no related parties between itself and any other charities or organisations with which it cooperates in the pursuit of its charitable objectives.

## 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 unjust policies and procedures on asylum support.

### Key targets and achievements against these for 2019-20

- ASAP represented or advised 726 people with an appeal at the asylum support tribunal. This was a 22% increase from the previous year. We represented in 64% of all appeals where it was possible for us to do so. We achieved a high success rate of 71%.
- ASAP answered 787 calls on our advice line, exceeding our target of 650 calls.
- ASAP trained 881 advisors from 227 organisations, considerably exceeding our target of 280 advisors completing one of our training courses.
- ASAP worked to achieve change to unlawful and unjust Home Office policies. As a result, we saw the publication of new guidance on domestic abuse and schedule 10 support. We engaged positively with key Home Office contractors to support the development of their service for asylum-seekers accessing support.

## ASYLUM SUPPORT APPEALS PROJECT

### TRUSTEES' REPORT

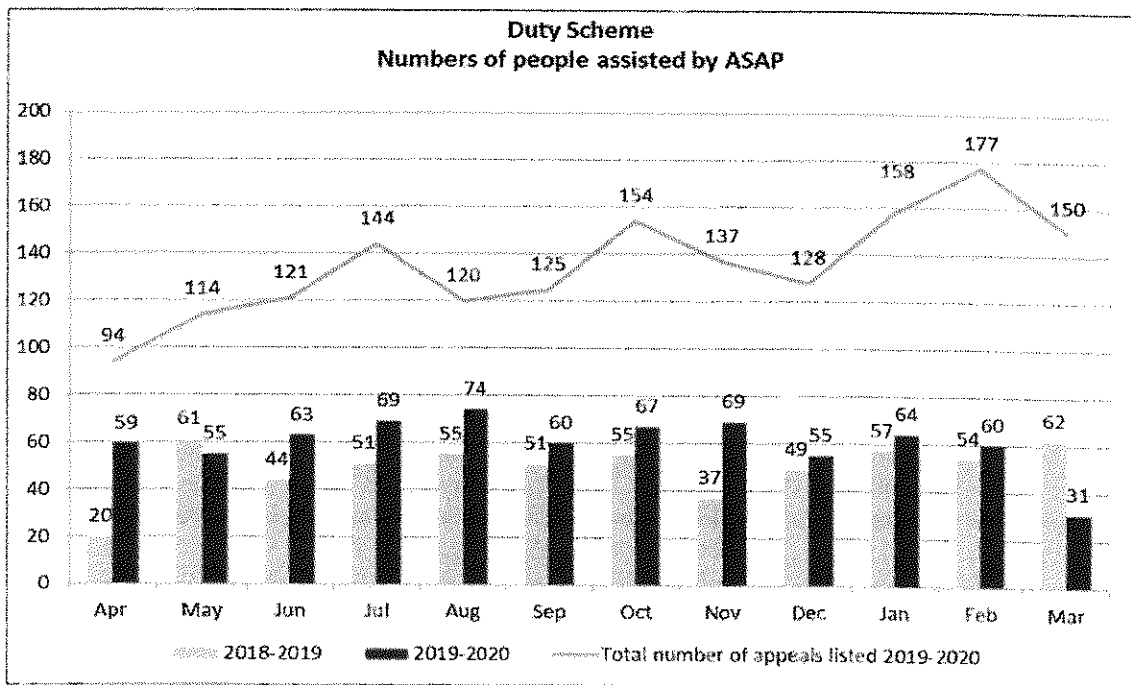
For the year ended 31 March 2020

#### 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. Since the emergence of covid-19, ASAP provides assistance in remote telephone appeals and provides written representations when there is no oral hearing. The service is open to all asylum seekers who have appeals 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, the vast majority of appellants do not have legal representatives to argue their case.

The duty scheme provides free legal representation 5 days per week. In 2019/20 we received 1241 referrals from 119 organisations across the UK and assisted 72% of those referred. Overall, we supported 726 asylum seekers at the tribunal, the highest number since 2015 -16. We retained a high level of success with 71% of the cases we represented being overturned or remitted. With the inclusion of dependants of appellants, this means that a total of 597 people either retained their pre-existing support or gained access to support, instead of facing destitution.

#### People assisted at appeal by ASAP, 2019/20



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. 66% were male and 34% female, while 23% were families with children. 59% of people we assisted presented with one or more vulnerability (for example torture survivors, physical or mental health issues), rising to 66% amongst women. 29% of the women we represented reported gender based violence.

## ASYLUM SUPPORT APPEALS PROJECT

### TRUSTEES' REPORT

For the year ended 31 March 2020

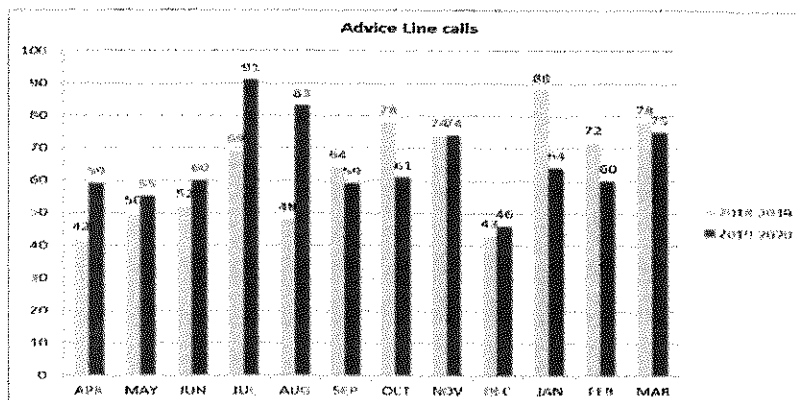
The number of section 95 cases increased from 21% of all appeals at the start of the year to 43% of appeals by the end of the year. Section 95 cases relate to people with ongoing asylum claims and typically focus on whether someone meets the legal test for destitution. The rise was caused by the Home Office adopting a new approach of not asking for further destitution information before quickly refusing applications for support. This was compounded by ongoing issues with lack of access to expert advice for people applying for support. These appeals were particularly factually complex, often requiring a high degree of preparation by our advocates before the day of the hearing, followed by lengthy hearings. Meanwhile, appeals relating to section 4 support saw a corresponding decrease across the year from 79% to 30%. Section 4 support is a restricted form of support (accommodation and financial support of £39.60 a week only via a voucher card) for some categories of refused asylum seekers.

Feedback from people we represented showed that they overwhelmingly value the support and advice of ASAP at appeal. 99% of people who gave feedback were positive about the impact of our help, with comments including: 'It helped me a lot, to explain more clearly my case to the judge. I wouldn't have been able to do it on my own at all', 'Yes, it did help, because it helped me build courage and speak openly. Her support helped me stop shaking like a leaf', and 'I arrived to the tribunal location late so I was so tired and nervous, but he just did very good welcoming and explain that it is okay and everything will be fine so I become more calm down. Then he explained all details'.

#### 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.

Our advice line remained consistently well-used with a slight (4%) increase in calls from the previous year. We took 787 calls from advice agencies across the UK, exceeding our target of 650. Calls were on a wide range of issues but were mainly related to s4(2) and s95 support and, latterly, the impact of covid-19 on support eligibility. A broad spread of organisations called the line, from NGOs to statutory agencies and solicitors. 38% of calls related to women's cases, higher than the 34% we saw at appeal. This continues an established trend and highlights the importance of the advice line for those supporting women asylum seekers.





## ASYLUM SUPPORT APPEALS PROJECT

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### TRUSTEES' REPORT

For the year ended 31 March 2020

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We had another successful year supporting the sector through our various training and information and advice-giving platforms. We engaged a total of 881 people in our various training activities, far exceeding our target of 280, with a very high rate of positive feedback. We delivered 7 face to face training sessions and 11 webinars on a broad range of asylum support topics, including 2 new webinars on domestic abuse and schedule 10 support. 445 people enrolled on our e-learning, with 165 having fully completed the course in this period. In addition, we ran a successful conference on asylum-support with over 80 delegates.

Overall, across all our training platforms, we continue to receive very good feedback. Of attendee feedback from April -Dec 2019, 70-90% of responses are in the most positive feedback category:

- 84.2% rated trainer as excellent
- 72.2% said handouts were excellent
- 83.78% said the training substantially influenced ability to do their work
- 100% would recommend ASAP trainings.

Comments included: 'I found everything useful. Things I come across on a daily basis now make sense' and 'Amazing training. Covered a huge amount of info in detail. Really good interactive activities'.

Our Asylum Support Advice Network (ASAN) googlegroup continued to grow, providing a unique forum for asylum support advisors from all over the country. We held two face-to-face meetings for ASAN members to come together and exchange useful information in person, as well as hear from invited external speakers. At the time of writing, we have 972 members on the network who continue to use it to exchange useful information and case-working tips, especially in relation to the new Home Office asylum support contracts that were introduced in this period and, latterly, around covid-19 issues. Here's an example of a recent comment on the network, from a frontline advisor: 'I am fairly new to this network, just the last month, and I just wanted to say how blown away I am by the generosity and knowledge of everyone on here and the time given to all the replies. Thank you. It is such a source of light in these strange times to know that you are all out there doing what you do'.

Our women's legal advisor made good progress on designing and launching our targeted intervention project. The project has a focus on reaching out to advisors in the mainstream domestic abuse sector, providing asylum-support training and follow-up 1:1 assistance to advisors who are assisting female asylum-seekers experiencing abuse. ASAP has unique expertise in this area, as we were instrumental in the publication of the new Home Office guidance on asylum-support and domestic abuse. Our women's legal advisor designed a new webinar on this subject and ran it for the first time in early March 2020, with 20 attendees from the women's sector. She had provided in-depth 1:1 support to three advisors on domestic abuse cases by the end of March 2020, supporting advisors to give accurate and in-depth advice about safe accommodation options to women in crisis.

### **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 2019-20:

- Ensuring that the Home Office guidance on accommodating people who have been affected by domestic abuse provides adequate protection from further risk.
- Ensuring that the legal test for destitution is properly applied, especially in section 95 cases.
- Working with key sector partners to ensure that appellants get the best advice possible in relation to completion of support applications and asylum support appeals
- Ensuring that there is a fair and transparent process to apply for schedule 10 support from the Home Office.

## ASYLUM SUPPORT APPEALS PROJECT

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### TRUSTEES' REPORT

For the year ended 31 March 2020

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#### Our policy and advocacy work achieved the following in 2019/20:

- After over four years of sustained advocacy, in partnership with the Refugee Council, the Home Office finally published a new piece of guidance on domestic abuse in July 2019. A key step forward is the commitment to fund refuge spaces. Since publication last July, ASAP's focus has been to build awareness of the new guidance amongst our key sector colleagues but also among the mainstream domestic violence sector. In addition, we are actively monitoring the implementation of the guidance by gathering feedback from our sector colleagues on individual cases. We had two meetings with Migrant Help and the Home Office to monitor implementation in this period.
- As outlined above, we saw a change in the Home Office approach to assessing applications for support in this period, whereby it no longer offered people the opportunity to iron out any gaps or inconsistencies in their applications, leading to unnecessary refusals and appeals for our clients. We undertook a small-scale research project on the impact of this approach and presented it to the Home Office at a well-attended meeting in November 2019. At the meeting, we were given indications that the Home Office was open to reconsidering their new approach.
- We engaged Migrant Help (the key Home Office contracted agency delivering asylum support advice) in a bilateral meeting. Migrant Help welcomed the constructive feedback we have provided on their services and have asked for further feedback and dedicated training from ASAP for their staff. We hope that we can achieve positive change in our clients' experience of the asylum support system through continued engagement.
- Through our policy work and support of strategic litigation we secured the publication of Home Office guidance on a new form of asylum support called schedule 10 support.

Our solicitor analysed 56 dismissed appeals to see if these decisions could be challenged in a higher court. Three individual cases were referred for judicial review and, in all other cases, further advice was offered to the appellant about their future support options. ASAP was not involved in any strategic legal challenges in this period.

#### Partnership work with sub-grantees

ASAP worked in formal partnership projects with five organisations to achieve our aims and objectives. In Yorkshire and Humberside, we worked with PAFRAS, British Red Cross, SOLACE and Open Doors to reduce the destitution of our clients living in that area. ASAP is the lead partner in this five year Big Lottery funded partnership, due to end in 2021. We co-ordinated quarterly partner meetings and made sure that all reporting requirements were successfully met, as well as contributing our training resources to develop the asylum support knowledge of the partners. We were also the lead partner in a three year Barings-funded project with Deighton Pierce Glyn (DPG) solicitors, successfully pulling together monitoring information and reporting back to the funder on the work of DPG, in addition to the training and policy work that we contributed to the project.

## ASYLUM SUPPORT APPEALS PROJECT

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### TRUSTEES' REPORT

For the year ended 31 March 2020

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#### Financial Review

##### Results

The total net incoming resources for the year was £50,413 details of which are shown in the Statement of Financial Activities on page 14.

Total incoming resources for the year increased by 8.8% at £606,671 compared to £557,389 for 2018/2019.

Total resources expended for the year increased by 5.5% to £556,258 from £527,178.

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 11 to the accounts.

##### Funds and Reserves

The level of reserves at 31 March 2020 were £291,322 (unrestricted £247,397 and restricted £43,925). In accordance with its reserves policy, ASAP aims to have an unrestricted general reserve of £229,155 to cover a drop in income, unforeseen events and/or the costs of closure. The additional £18,242 will be ring-fenced for an additional part time solicitor, to support the duty scheme. The reserves policy is reviewed annually.

This report reflects the period 1st April 2019-31st March 2020. At the end of this period we had not experienced a financial impact of covid-19. However it is important to note that we anticipate likely pressure on grants in coming years, as funders have done their best to make funds available to meet emergency needs during 2020-21. Although a small proportion of ASAP's income comes from individual donations, it is reasonable to assume that this may reduce, alongside income from training. ASAP has not to date furloughed any staff, and has at time of writing met the costs of increased staffing required to meet our changed service needs through additional fundraising. However we may see increased staffing requirements beyond 2020/21 due to the changes we have had to bring in to our service model now that appeals are conducted remotely, and a possible reduction in volunteer hours because of the additional time volunteers now need to spend on each appeal. We will report further on Covid-19 related financial impact in the 2020/21 annual accounts

##### Plans for Future Periods

As ASAP has developed financially, we have also expanded our remit within our charitable objectives and this is evident in our Strategic plan for 2019-2024. This coming year we will be undertaking analysis and planning work to make sure that our strategic plan remains up-to-date and relevant since the advent of covid-19. We will strengthen our policy capacity and strategy by completing the internal redeployment of a new team member to focus on this work. We will continue to develop new training materials for the refugee advice sector, building on the success of our e-learning and webinars. We will work to ensure that the post-covid appeals system develop in a way which is accessible to our clients and leads to a fair and lawful decision on their appeal.

## ASYLUM SUPPORT APPEALS PROJECT

### TRUSTEES' REPORT

For the year ended 31 March 2020

#### 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 2019 (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 to the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised by the Trustees on 26.11.20 and signed on its behalf by:

Michael Spencer (Chair)



Date:

22/01/21

**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 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 2019, 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](http://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

Date: 27th January 2021

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ended 31 March 2020

|  |      | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds   | <i>Total<br/>Funds</i> |
|--|------|-----------------------|---------------------|------------------|------------------------|
|  | Note | 2020<br>£             | 2020<br>£           | 2020<br>£        | 2019<br>£              |
| <b>INCOMING FROM:</b>                    |      |                       |                     |                  |                        |
| Donations and Legacies:                  |      | 284,852               | 319,322             | 604,174          | 553,417                |
| Investment income                        |      | 426                   | -                   | 426              | 373                    |
| Income from Charitable Activities        |      | 2,071                 | -                   | 2,071            | 3,599                  |
| <b>TOTAL</b>                             | 2    | <u>287,349</u>        | <u>319,322</u>      | <u>606,671</u>   | <u>557,389</u>         |
| <b>EXPENDITURE ON:</b>                   |      |                       |                     |                  |                        |
| Charitable activities                    | 3    | <u>256,306</u>        | <u>299,952</u>      | <u>556,258</u>   | <u>527,178</u>         |
| <b>TOTAL RESOURCES EXPENDED</b>          |      | <u>256,306</u>        | <u>299,952</u>      | <u>556,258</u>   | <u>527,178</u>         |
| Net income/(expenditure) before transfer |      | 31,043                | 19,370              | 50,413           | 30,211                 |
| Transfer between funds                   | 12   | -                     | -                   | -                | -                      |
| Net income/(expenditure) after transfer  |      | <u>31,043</u>         | <u>19,370</u>       | <u>50,413</u>    | <u>30,211</u>          |
| <b>NET MOVEMENT IN FUNDS</b>             |      | 31,043                | 19,370              | 50,413           | 30,211                 |
| <b>RECONCILIATION OF FUNDS:</b>          |      |                       |                     |                  |                        |
| TOTAL FUNDS AT START OF YEAR             |      | 216,354               | 24,555              | 240,909          | 210,698                |
| <b>TOTAL FUNDS AT END OF YEAR</b>        |      | <u>£ 247,397</u>      | <u>£ 43,925</u>     | <u>£ 291,322</u> | <u>£ 240,909</u>       |

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 2020

|   | Notes | £       | 2020<br>£        | £                | 2019<br>£ |
|---|-------|---------|------------------|------------------|-----------|
| <b>FIXED ASSETS</b>                                   |       |         |                  |                  |           |
| Tangible assets                                       | 9     |         | 5,041            |                  | 3,300     |
| <b>CURRENT ASSETS</b>                                 |       |         |                  |                  |           |
| Debtors   | 10    | 5,519   |                  | 8,729            |           |
| Cash at bank and in hand                              |       | 491,854 |                  | 368,535          |           |
|   |       |         | <u>497,373</u>   | <u>377,264</u>   |           |
| <b>CREDITORS: amounts falling due within one year</b> | 11    | 211,093 |                  | 139,655          |           |
| <b>NET CURRENT ASSETS</b>                             |       |         | <u>286,281</u>   | <u>237,609</u>   |           |
| <b>NET ASSETS</b>                                     |       |         | <u>£ 291,322</u> | <u>£ 240,909</u> |           |
| <b>FUNDS</b>  |       |         |                  |                  |           |
| Restricted funds                                      | 12    |         | 43,925           |                  | 24,555    |
| Unrestricted funds:                                   |       |         |                  |                  |           |
| General fund  | 12    |         | 247,397          |                  | 216,345   |
|   |       |         | <u>£ 291,322</u> | <u>£ 240,900</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 25.11.20 and signed on its behalf by:



MICHAEL SPENCER, Chair



ALASDAIR MACKENZIE, Trustee

The annexed notes form part of these financial statements.

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

**CASHFLOW STATEMENT**

For the year ended 31 March 2020

|   | 2020                   | 2019                   |
|---|------------------------|------------------------|
| <b>Cash flows from operating activities</b>                 |                        |                        |
| Net movement in funds per statement of financial activities | 50,413                 | 30,211                 |
| Adjustments for:  |                        |                        |
| Depreciation charges  | 2,771                  | 2,447                  |
| (Increase)/decrease in debtors                              | 3,209                  | 963                    |
| Increase/(decrease) in creditors                            | 71,438                 | 20,026                 |
| <b>Net cash provided by /(used in) operating activities</b> | <u><b>127,831</b></u>  | <u><b>53,647</b></u>   |
| <b>Cash flows from investing activities</b>                 |                        |                        |
| Purchase of tangible fixed assets                           | (4,512)                | (726)                  |
| <b>Net cash provided by /(used in) investing activities</b> | <u><b>(4,512)</b></u>  | <u><b>(726)</b></u>    |
| <b>Change in cash and cash equivalents in the year</b>      | <b>123,319</b>         | <b>52,921</b>          |
| Cash and cash equivalents brought forward                   | 368,535                | 315,614                |
| <b>Cash and cash equivalents carried forward</b>            | <u><b>£491,854</b></u> | <u><b>£368,535</b></u> |
| <b>Analysis of cash and cash Equivalents</b>                |                        |                        |
| Cash at bank and in hand                                    | <u><b>£491,854</b></u> | <u><b>£368,535</b></u> |

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2020

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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 15 - 24. The accounting policies have been applied consistently throughout this and the previous years.

***Basis of preparation of financial statements***

**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 issued in October 2019, 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, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

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.

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 of ownership remain with the lessor, are charged against income as incurred.

#### ***Pensions***

The charitable Company offers to match employee contributions to their personal pension schemes (defined contribution schemes) up to a maximum of 6% (5% - 2019) 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 6.

#### ***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<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ | Total<br>Funds<br>2019<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Grants from trusts and foundations</b>       |                                    |                                  |                             |                             |
| AB Charitable                                   | -                                  | -                                | -                           | 20,000                      |
| The John Ellerman Foundation                    | 30,000                             | -                                | 30,000                      | -                           |
| Comic Relief (Charity Projects)                 | 30,000                             | -                                | 30,000                      | -                           |
| Comic Relief                                    | -                                  | -                                | -                           | 23,997                      |
| Comic Futures Lab                               | -                                  | 1,785                            | 1,785                       | 11,237                      |
| Esme Fairbairn                                  | 45,000                             | -                                | 45,000                      | 45,000                      |
| Legal Education foundation                      | -                                  | 32,389                           | 32,389                      | -                           |
| London Legal Support Trust                      | 10,000                             | -                                | 10,000                      | 10,000                      |
| Sigrid Rausing Trust                            | 55,000                             | -                                | 55,000                      | 55,000                      |
| Tudor Trust                                     | 30,000                             | -                                | 30,000                      | 30,000                      |
| Unbound   | -                                  | -                                | -                           | 20,000                      |
| Samuel Sebba                                    | 30,000                             | -                                | 30,000                      | 30,000                      |
| Met Migration                                   | 20,000                             | -                                | 20,000                      | 20,000                      |
| Trust for London                                | -                                  | 22,500                           | 22,500                      | -                           |
| City Bridge Foundation                          | -                                  | 45,000                           | 45,000                      | 45,000                      |
| The Big Lottery Fund (Help Through Crisis)      | -                                  | 150,149                          | 150,149                     | 146,196                     |
| Cliffe Lewes                                    | 500                                | -                                | 500                         | -                           |
| Access to Justice                               | -                                  | 15,000                           | 15,000                      | -                           |
| Allen & Overy                                   | -                                  | -                                | -                           | 10,000                      |
| Paul Hamlyn Foundation                          | -                                  | -                                | -                           | 20                          |
| Metropolitan Housing                            | 245                                | -                                | 245                         | 335                         |
| Child Poverty Action                            | -                                  | -                                | -                           | 2,016                       |
| Barings Foundation                              | -                                  | 52,500                           | 52,500                      | 45,000                      |
| <b>Total grants from trusts and foundations</b> | <b>250,745</b>                     | <b>319,322</b>                   | <b>570,067</b>              | <b>513,802</b>              |
| <b>Donations</b>                                |                                    |                                  |                             |                             |
| Freshfields                                     | 15,000                             | -                                | 15,000                      | 15,000                      |
| Garden Court                                    | -                                  | -                                | -                           | 2,500                       |
| Herbert Smith                                   | 15,000                             | -                                | 15,000                      | 15,000                      |
| Dentons UKMEA LL                                | -                                  | -                                | -                           | -                           |
| Osborne Clark                                   | -                                  | -                                | -                           | 3,000                       |
| Events & Sponsorship                            | 3,826                              | -                                | 3,826                       | 1,160                       |
| Other donations                                 | 280                                | -                                | 280                         | 2,955                       |
| <b>Total donations</b>                          | <b>34,107</b>                      | <b>-</b>                         | <b>34,107</b>               | <b>39,615</b>               |
| <b>Total Donations and Legacies</b>             | <b>284,852</b>                     | <b>319,322</b>                   | <b>604,174</b>              | <b>553,417</b>              |
| <b>Income from Charitable Activities</b>        |                                    |                                  |                             |                             |
| Second Tier Training and other activities       | -                                  | -                                | -                           | 2,400                       |
| Other income                                    | 2,071                              | -                                | 2,071                       | 1,199                       |
|   | <b>2,071</b>                       | <b>-</b>                         | <b>2,071</b>                | <b>3,599</b>                |
| <b>Investment Income</b>                        |                                    |                                  |                             |                             |
| Bank Interest                                   | 426                                | -                                | 426                         | 373                         |
| <b>TOTAL INCOME</b>                             | <b>287,349</b>                     | <b>319,322</b>                   | <b>606,671</b>              | <b>557,389</b>              |

Of the total income of £557,389 received in 2019, £341,431 was in respect of restricted funds and £215,958 in respect of unrestricted funds.

### 3. CHARITABLE ACTIVITIES

|   | Unrestricted<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ | Total<br>Funds<br>2019<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Staff costs (see Note 6.)                       | 186,525                            | 147,769                          | 334,293                     | 315,582                     |
| Sub-grants to other organisations (see Note 4.) | -                                  | 128,036                          | 128,036                     | 125,956                     |
| Staff training and development                  | 1,782                              | -                                | 1,782                       | 1,903                       |
| Recruitment                                     | 875                                | -                                | 875                         | 238                         |
| Professional Costs                              | 1,465                              | 1,500                            | 2,965                       | 1,369                       |
| Staff travel and other expenses                 | 553                                | 1,452                            | 2,005                       | 2,242                       |
| Practice certificate                            | -                                  | -                                | -                           | 368                         |
| Agency Fees                                     | -                                  | -                                | -                           | 5,268                       |
| Employee Support Programme                      | 1,207                              | -                                | 1,207                       | 900                         |
| Duty Scheme Emergency Costs                     | 96                                 | -                                | 96                          | 145                         |
| Interpretation and translation                  | 10,208                             | 1,170                            | 11,378                      | 9,133                       |
| Training delivery/ other advisers               | 98                                 | -                                | 98                          | 162                         |
| Business Rates                                  | 1,059                              | -                                | 1,059                       | 892                         |
| Publicity and Marketing                         | 4,048                              | 450                              | 4,498                       | 420                         |
| Subscriptions and membership                    | 1,360                              | 5,000                            | 6,360                       | 5,277                       |
| Insurance                                       | 3,074                              | 1,025                            | 4,099                       | 4,076                       |
| Other Consultancy                               | -                                  | -                                | -                           | 1,000                       |
| Small equipment and maintenance                 | -                                  | -                                | -                           | -                           |
| Photocopiers & Shredders                        | 4,415                              | 900                              | 5,315                       | 3,297                       |
| Postage   | 63                                 | -                                | 63                          | -                           |
| Office move costs                               | -                                  | -                                | -                           | -                           |
| Building service charge and electricity         | 1,519                              | -                                | 1,519                       | 1,616                       |
| Telephone and internet                          | 9,239                              | 50                               | 9,289                       | 6,776                       |
| Stationery                                      | 2,287                              | 327                              | 2,614                       | 2,061                       |
| Legal and professional fees                     | -                                  | -                                | -                           | -                           |
| Rent and rates                                  | 14,835                             | 11,773                           | 26,609                      | 23,146                      |
| Volunteer expenses                              | 43                                 | -                                | 43                          | 14                          |
| IT Support                                      | 2,369                              | 500                              | 2,869                       | 1,172                       |
| Office cleaning                                 | 1,530                              | -                                | 1,530                       | 1,845                       |
| Sundry expenses                                 | 624                                | -                                | 624                         | 62                          |
| Room Hire                                       | 150                                | -                                | 150                         | 324                         |
| Programme Research and M&E                      | -                                  | -                                | -                           | 6,298                       |
| Depreciation of tangible fixed assets           | 2,771                              | -                                | 2,771                       | 2,447                       |
| Other Support Costs (See Note 5.)               | 4,111                              | -                                | 4,111                       | 3,189                       |
|   | <u>256,306</u>                     | <u>299,952</u>                   | <u>556,258</u>              | <u>527,179</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 £527,179 in 2019, £326,799 was in respect of restricted funds and £200,380 in respect of unrestricted funds.

### 4. GRANTS PAYABLE

Sub-grants were paid to other organisations as follows:

|            | Unrestricted<br>Funds<br>2,020<br>£ | Restricted<br>Funds<br>2,020<br>£ | Total<br>Funds<br>2,020<br>£ | Total<br>Funds<br>2019<br>£ |
|------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------|
| PAFRAS     | -                                   | 50,451                            | 50,451                       | 49,834                      |
| Solace     | -                                   | 20,100                            | 20,100                       | 20,100                      |
| Red Cross  | -                                   | 30,206                            | 30,206                       | 29,655                      |
| Open Doors | -                                   | 3,000                             | 3,000                        | 3,000                       |
| DPG        | -                                   | 24,278                            | 24,278                       | 23,368                      |
|            | <u>-</u>                            | <u>128,036</u>                    | <u>128,036</u>               | <u>125,957</u>              |

These grants are all made in relation to two projects funded by the Big Lottery and Barings.  
No grants were made to individuals during the year.

### 5. OTHER SUPPORT COSTS

|                       | Unrestricted<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ | Total<br>Funds<br>2019<br>£ |
|-----------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Audit                 | 1,800                              | -                                | 1,800                       | 1,683                       |
| Strategic development | 108                                | -                                | 108                         | 893                         |
| Trustee meetings      | 149                                | -                                | 149                         | 126                         |
| Quality Assurance     | 1,380                              | -                                | 1,380                       | -                           |
| Other costs           | 674                                | -                                | 674                         | 487                         |
|                       | <u>4,111</u>                       | <u>-</u>                         | <u>4,111</u>                | <u>3,189</u>                |

All of the support costs in 2020 related to unrestricted funds.

## 6. STAFF NUMBERS AND COSTS

|                       | Unrestricted<br>Funds<br>2020<br>£ | Restricted<br>Funds<br>2020<br>£ | Total<br>Funds<br>2020<br>£ | Total<br>Funds<br>2019<br>£ |
|-----------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Wages and salaries    | 166,967                            | 131,884                          | 298,852                     | 278,834                     |
| Social security costs | 6,350                              | 10,307                           | 16,657                      | 18,150                      |
| Pension costs         | 13,208                             | 5,577                            | 18,785                      | 18,598                      |
|                       | <u>186,525</u>                     | <u>147,769</u>                   | <u>334,293</u>              | <u>315,582</u>              |

No employee received remuneration of more than £60,000 (2019-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 6% of gross pay. All employees took up the offer this year 2019/2020.

Total employee benefits received by the key management, including employer pension costs, amounted to £55,457.26 (2019 - £42,720.00).

|  | Number<br>2020 | Number<br>2019 |
|--|----------------|----------------|
| The average number of people employed during the year, calculated on the basis of full time equivalents was: | 9.1            | 7.8            |
| The number of people employed during the year was:   | <u>11</u>      | <u>10</u>      |

## 7. RELATED PARTY TRANSACTIONS AND TRUSTEE RENUMERATION AND EXPENSES

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. There are no other related parties to ASAP, and therefore there are no related party transactions requiring disclosure.

## 8. NET INCOMING RESOURCES

|                                | 2020<br>£     | 2019<br>£     |
|--------------------------------|---------------|---------------|
| This is stated after charging: |               |               |
| Audit                          | 1,800         | 1,683         |
| Depreciation                   | 2,771         | 2,447         |
| Operating lease rentals        | <u>24,229</u> | <u>16,849</u> |

## 9. TANGIBLE FIXED ASSETS

|                       | Furniture<br>and fittings<br>£ | Office<br>equipment<br>£ | Total<br>£    |
|-----------------------|--------------------------------|--------------------------|---------------|
| <b>Cost</b>           |                                |                          |               |
| At 1 April 2019       | 3,040                          | 14,731                   | 17,771        |
| Disposals             | -                              | -                        | -             |
| Additions             | -                              | 4,512                    | 4,512         |
| At 31 March 2020      | <u>3,040</u>                   | <u>19,243</u>            | <u>22,283</u> |
| <b>Depreciation</b>   |                                |                          |               |
| At 1 April 2019       | 2,623                          | 11,849                   | 14,472        |
| Charge for the year   | 214                            | 2,557                    | 2,771         |
| Released on disposal  | -                              | -                        | -             |
| At 31 March 2020      | <u>2,836</u>                   | <u>14,406</u>            | <u>17,243</u> |
| <b>Net book value</b> |                                |                          |               |
| At 1 April 2019       | <u>417</u>                     | <u>2,882</u>             | <u>3,299</u>  |
| At 31 March 2020      | <u>203</u>                     | <u>4,838</u>             | <u>5,041</u>  |

| 10. DEBTORS                      | 2020         | 20219        |
|----------------------------------|--------------|--------------|
| Due within one year              | £            | £            |
| Prepayments                      |              |              |
| Other debtors and accrued income | 1,156        | 4,770        |
| Tax and social security          | 4,362        | 3,959        |
|                                  | -            | -            |
|                                  | <u>5,519</u> | <u>8,729</u> |

| 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2020           | 2019           |
|--|----------------|----------------|
|  | £              | £              |
| Trade creditors                                    | 9,556          | 2,966          |
| Accruals for grants payable                        | -              | 14,895         |
| Other creditors and accruals                       | 9,336          | 15,514         |
| Salaries and Wages                                 | -              | 317            |
| Pensions payable                                   | 2,610          | 1,929          |
| Deferred grant income                              | 189,590        | 104,034        |
|  | <u>211,093</u> | <u>139,655</u> |
| <b>Deferred income</b>                             |                |                |
| Balance at 1 April 2019                            | 104,034        | 83,068         |
| Amount released to incoming resources              | (104,034)      | (83,068)       |
| Amount deferred in the year                        | 189,590        | 104,034        |
| Balance at 31 March 2020                           | <u>189,590</u> | <u>104,034</u> |



## 12. STATEMENT OF FUNDS 2020/2019

|                             | Brought Forward<br>£ | Incoming Resources<br>£ | Resources Expended<br>£ | Transfers<br>£ | Carried Forward<br>£ |
|-----------------------------|----------------------|-------------------------|-------------------------|----------------|----------------------|
| <b>RESTRICTED FUNDS</b>     |                      |                         |                         |                |                      |
| Legal and policy work       | 24,555               | 319,322                 | (299,952)               | -              | 43,925               |
|                             | <u>24,555</u>        | <u>319,322</u>          | <u>(299,952)</u>        | <u>-</u>       | <u>43,925</u>        |
| <b>SUMMARY OF FUNDS</b>     |                      |                         |                         |                |                      |
| General Funds               | 216,354              | 287,349                 | (256,306)               | -              | 247,397              |
| Restricted Funds (as above) | 24,555               | 319,322                 | (299,952)               | -              | 43,925               |
|                             | <u>240,909</u>       | <u>606,671</u>          | <u>(556,258)</u>        | <u>-</u>       | <u>291,322</u>       |

Comparative information for the movement in funds is as follows:

## STATEMENT OF FUNDS 2018/2019

|                             | Brought Forward | Incoming Resources | Resources Expended | Transfers | Carried Forward |
|-----------------------------|-----------------|--------------------|--------------------|-----------|-----------------|
| <b>RESTRICTED FUNDS</b>     |                 |                    |                    |           |                 |
| Legal and policy work       | 9,922           | 341,431            | (326,798)          | -         | 24,555          |
|                             | <u>9,922</u>    | <u>341,431</u>     | <u>(326,798)</u>   | <u>-</u>  | <u>24,555</u>   |
| <b>SUMMARY OF FUNDS</b>     |                 |                    |                    |           |                 |
| General Funds               | 200,776         | 215,958            | (200,380)          | -         | 216,354         |
| Restricted Funds (as above) | 9,922           | 341,431            | (326,798)          | -         | 24,555          |
|                             | <u>210,698</u>  | <u>557,389</u>     | <u>(527,178)</u>   | <u>-</u>  | <u>240,909</u>  |

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS 2019/2020

|                       | Unrestricted Funds    |                    |                       | Total Funds<br>£ |
|-----------------------|-----------------------|--------------------|-----------------------|------------------|
|                       | Designated Funds<br>£ | General Funds<br>£ | Restricted Funds<br>£ |                  |
| Tangible fixed assets | -                     | 5,041              | -                     | 5,041            |
| Net current assets    | -                     | 242,356            | 43,925                | 286,281          |
|                       | <u>-</u>              | <u>247,396</u>     | <u>43,925</u>         | <u>291,322</u>   |

## ANALYSIS OF NET ASSETS BETWEEN FUNDS 2018/2019

|                       | Unrestricted Funds    |                    |                       | Total Funds<br>£ |
|-----------------------|-----------------------|--------------------|-----------------------|------------------|
|                       | Designated Funds<br>£ | General Funds<br>£ | Restricted Funds<br>£ |                  |
| Tangible fixed assets | -                     | 3,300              | -                     | 3,300            |
| Net current Assets    | -                     | 213,054            | 24,555                | 237,609          |
|                       | <u>-</u>              | <u>216,354</u>     | <u>24,555</u>         | <u>240,909</u>   |

## 14. OPERATING LEASE COMMITMENTS

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

|                   | Other operating leases |               |
|-------------------|------------------------|---------------|
|                   | 2020<br>£              | 2019<br>£     |
| Within one year   | 23,117                 | 16,849        |
| One to five years | 29,676                 | 21,453        |
|                   | <u>52,793</u>          | <u>38,302</u> |

## 15. CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2020 but not yet received and recognised as income due to recognition criteria not being met, amounts to £1,016,055 (2018-£780,571)

## 16. GRANT COMMITMENTS NOT ACCRUED AS A LIABILITY

Total grant expenditure awarded as at 31 March 2020 but not yet paid and recognised as expenditure due to recognition criteria not being met, amounts to £152,561 (2019-£305,018). These liabilities relate to the income mentioned above, and will not become payable unless the income is received.

**17. GOING CONCERN**

There are no material uncertainties about the charity's ability to continue.