

ASYLUM SUPPORT APPEALS PROJECT

(Registered company no. 04763838)

(Registered charity no. 1105625)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

ASYLUM SUPPORT APPEALS PROJECT

REPORT AND FINANCIAL STATEMENTS For the year ended 31 March 2023

CONTENTS

	Page
Legal and administrative information	3
Trustees' report	4
Independent auditor's report	12
Statement of financial activities	15
Balance sheet	16
Cash flow statement	17
Notes to the financial statements	18

ASYLUM SUPPORT APPEALS PROJECT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2022

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)
Dave Garratt (Vice Chair)
Nicola Parker
Alasdair Mackenzie
Sarah Taal
Marion Edge
Sheryl Whitehall (Treasurer)
Maryam Oghanna
Lorraine Masiya Mponela
Zain Hafeez (appointed 28 April 2022)
Mahdi Saki (appointed 28 April 2022)
Imogen Greener (appointed 22 February 2022 - Deputy Treasurer)

Senior Management:

Kat Lorenz (Director)
Alice Webb (Deputy Director)

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

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2023

The Trustees present their Report and Financial Statements for the year ended 31 March 2023. 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 Strategic Plan and the organisation's policies and procedures, including equal opportunities, health and safety, safeguarding 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 5 times a year and are responsible for the governance of the charitable Company. Members of the Management Committee have a variety of professional backgrounds and lived experience relevant to the work of ASAP.

The charitable Company employs eleven staff – a Director, Deputy Director, Head of Legal, Policy and Research Manager, Duty Scheme Co-ordinator, Legal Advisor, Legal Advisor Policy and Research Officer, Training Coordinator, Duty Scheme Assistant, Finance and Operations Officer and a Women's Legal Adviser. During the year 2022-23 a temporary Legal Advisor role was also in post. 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 Strategic Plan.

Risk Management

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

A risk register is reviewed quarterly 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. ASAP considers at each bimonthly trustee meeting whether ASAP is a going concern, having first reviewed 12 month cash forecasts, and the risks highlighted in the register.

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. This is compounded by the cost of living increases, the reduction in value of the pound sterling and ongoing changes to our service requirements post covid. We mitigate against this risk through a regularly updated fundraising strategy, 12 month cash flow forecast and close monitoring of income and expenditure, including a risk adjustment when forecasting budgeted income, to identify and address funding gaps well ahead of time.
- New immigration policies proposed by the Home Office and lack of access to advice on asylum support appeals around the UK, both of which reduce the number of destitute people seeking asylum who are able to appeal. We are researching barriers in accessing advice, seeking to influence the Home Office's AIRE contract which funds advice on asylum support, and developing an expanded service model to increase access to advice around the UK.

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.

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 objectives for 2022-23

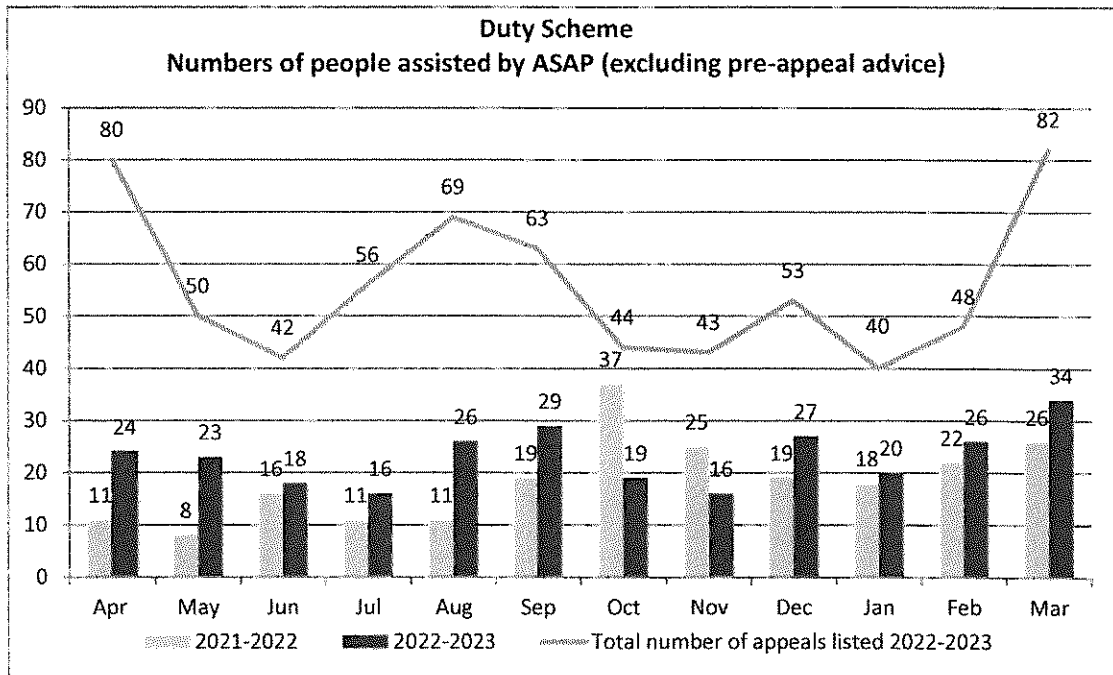
- ASAP represented or advised 278 people in relation to their appeal at the asylum support tribunal (at least 356 including family members). This is very similar to the previous year. We represented 79% of all appeals where it was possible for us to do so, far above our internal target of 70%. Of those we assisted, a very high 70% resulted in access to asylum support.
- ASAP answered 639 calls on our advice line (8% increase from last year and exceeding our target of 600) from 172 different organisations and 56 individuals within the asylum system.
- ASAP trained 1512 advisors from 208 organisations, more than seven times our target of training 200 advisors.
- ASAP worked to achieve change to unlawful and unjust Home Office policies. We advocated for the Home Office to allocate resource to updating their inaccurate addresses, to ensure that people received the payment cards/ invitations to interview they were sent. This was agreed and funding brought in to develop one centralised contacts database. We persuaded the Home Office to put posters into hotels explaining how to complain about poor standards of accommodation, and to address the myth that people would be refused asylum if they did so. We advocated with the Home Office and supported strategic litigation to increase the level of asylum support, given the increase in cost of living, and to enable pregnant women and young children in hotels to receive additional nutritional support.

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. Because there is no public funding available for these appeals outside Scotland (and Scottish lawyers at time of writing are only able to pick up approx 25% of Scottish appeals), the vast majority of appellants do not have legal representatives to argue their case. 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 at the tribunal. Where there is limited capacity priority is given on the basis of level of vulnerability and/or complexity of case. During 2022-23 ASAP provided assistance in remote telephone or video appeals alongside written representations and in-person hearings.

The duty scheme provides free legal representation 5 days per week. In 2022/23 we received 443 referrals from 101 organisations across the UK. This includes 151 self-referrals, a third of the total, and much higher than in previous years, reflecting the difficulty people find in accessing assistance locally now that the Home Office accommodates people in hotels in remote areas. Overall, we supported 278 appellants at the tribunal (356 including family members). This is 79% of those we had permission to assist, far above our target of 70%. A very high 70% of those we assisted became eligible for support following our assistance. With the inclusion of dependants of appellants, this means that a total of 179 people either retained their pre-existing support or gained access to support, instead of facing destitution.

People assisted at appeal by ASAP, 2022/23



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. 77% were male and 22% female, while 9% were families with children. 65% of people we assisted presented with one or more vulnerability (for example torture survivors, physical or mental health issues), rising to 70% amongst women.

46% of appeals across the year related to Section 95 support. Section 95 support is for people with ongoing asylum claims and the Home Office typically focus on whether someone meets the legal test for destitution. The Home Office assesses whether they believe the person could access any other form of accommodation or financial support. Meanwhile, the proportion of appeals relating to section 4 support was 55% overall. Section 4 support is a restricted form of support (accommodation and financial support via a voucher card) for some categories of people who have been refused asylum and are unable to leave the UK. The overall number of appeals was low across the year. We monitored the drop in the proportion of people appealing a refusal of support and found that the drop in section 4 appeals was particularly stark, reducing from 41% in 2019/20 to just 8% in early 2023. We are researching the reasons for this drop, to try to address the barriers people are facing to accessing justice.

Feedback from people we represented showed that they overwhelmingly value the support and advice of ASAP at appeal. 23% of those we represented gave us feedback, 98% was positive. Comments included:

"they helped me with my appeal for my asylum support and I cannot thank them enough, they help me with everything from preparing me prior to my hearing to representing me in the same day, they did such an amazing work and they were very professional and knowledgeable";

'we don't know how the Law is managed in this country, and the ASAP Team make me feel safe'

'Everyone there is kind and helpful. The treatment i got was somewhat the treatment given to those that pay thousands or even millions in fees to their legal representative. I was definitely represented proper.'

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. This is so that asylum seekers can receive high quality advice about asylum support in the local organisation to which they have access.

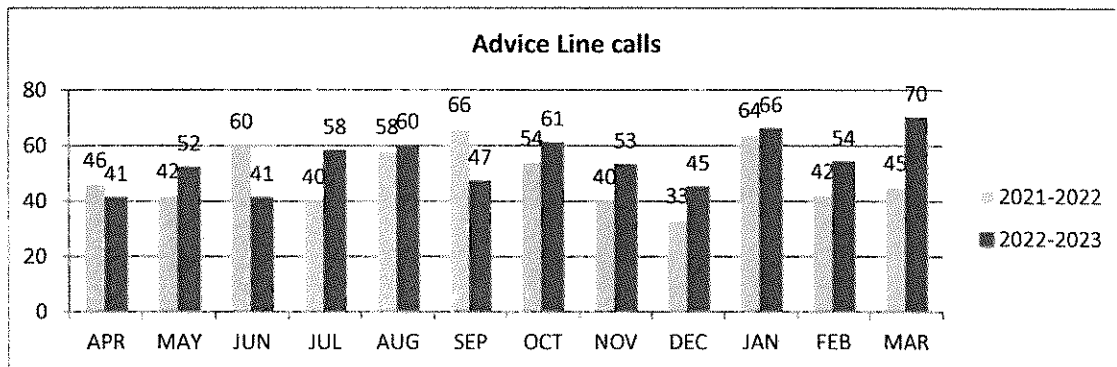
We took 639 calls from advice agencies across the UK. Calls were on a wide range of issues but were mainly related to s4(2) and s95 support with a smaller proportion relating to schedule 10 support. 172 different organisations called the line, from NGOs to statutory agencies and solicitors, alongside 56 individuals. 34% of calls related to women's cases and 19% related to families, much higher than the 25% women/ 11% families we saw at appeal. This continues an established trend and highlights the importance of the advice line for those supporting women asylum seekers and families with children.

We carried out a review of the advice line in May-June 2022. Feedback was very positive with the main suggestion being to increase its opening hours. Comments included:

"It's a brilliant service and at times do not know what we would do without the excellent advice and support we get from the team."

"A great source of information and help and it is a fantastic resource to be able to speak to an expert about asylum support cases"

"I think advice and training are very important resources, especially for new caseworkers. ASAP is the only organization who provide training and advice on asylum support which is so important to so many caseworkers around the UK who might be working with little support on asylum support."



We had another successful year supporting the sector through our various training and information and advice-giving platforms. We trained a total of 1512 people in our various training activities, far exceeding our target of 200, from 208 different organisations. We trained 266 people through live webinars and online meetings, 363 through pre-recorded webinars, 863 people via e-learning, and 20 attended a face to face training. We produced a new e-learning course on 'How to Prove Destitution' - an essential element to proving eligibility for asylum support.

Overall, across all our training platforms, we continue to receive very good feedback. Of attendee feedback from April 2022 - March 2023, 97% said the training increased their knowledge of asylum support law.

Comments included:

'Very skilled trainer... Good balance of presentation and break out discussion. The slides will be a useful resource to keep for future'

'The criteria of receiving asylum support was presented in an excellent way. Case studies were good'

'Having learning followed by case studies so that you can see how the different eligibility criteria are put into practice by judges was useful'

'The eligibility differences for S95, S98 and S4 can be challenging to navigate, so it was very interesting learning more about the eligibility criteria for each. I also really appreciated hearing about the types of evidence that should be gathered to support applications for each type of support in different circumstances.'

Our Asylum Support Advice Network (ASAN) googlegroup continued to grow to 1059 members, providing a unique forum for asylum support advisors from all over the country. We gave 66 asylum support policy and practice updates and 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. ASAN members use it to exchange useful information and case-working tips- this year a significant proportion of traffic related to problems with asylum accommodation, the overlap between right to work and asylum support, and the impact of the Nationality and Borders Act on asylum support.

We reviewed ASAN in May-June 2022 and were pleased by the wide range of ways in which advisors felt they benefited from ASAN: policy updates, gathering evidence for influencing work, casework tips and peer support in an area of casework which is challenging. Quotes included:

"I find the group really useful for asking questions to other caseworkers in the area of asylum support and seeing the questions others are asking which might be useful for me down the road. Everyone is very willing to offer tips and advice and it helps connecting with others working in what is often a disheartening area of casework."

"it's a great network of knowledgeable professionals who always take the time to offer help/advice in many areas. It's a network I use regularly."

Policy, Advocacy and Litigation Work

As part of ASAP's policy and advocacy strategy we identified 5 key areas to direct our policy work for 2022-23:

- Ensuring that the new Home Office guidance on domestic abuse is implemented effectively
- Ensuring that appellants have access to quality legal advice prior to their appeals
- Ensuring that appeals are run in a fair way
- Holding the Home Office to high decision-making standards and highlighting when the asylum support system is run in an unlawful way.
- Influencing constitutional reform and the Government's new plan for immigration

Our policy and advocacy work achieved the following in 2022/23:

- We advocated for the Home Office to allocate resource to updating their inaccurate addresses. Currently Home Office teams have different spreadsheets which do not link up, so when one is updated, the others are not. This means people do not receive vital information – the date of their asylum interview, asylum decisions, dispersal notifications, payment cards. Senior civil servants confirmed that a specific team has been brought in to look at this, and that they have been promised funding from the levelling up budget to develop one consolidated database.
- ASAN members flagged that the Home Office had been evicting people because they had not travelled to Home Office accommodation, when they were unaware that they were supposed to travel because the Home Office sent the letter to the wrong address. We escalated this, and the Home Office agreed to review their 'failure to travel' policy.
- If people are able to prove that they are in receipt of asylum support, they can automatically access legal aid for their asylum claim. However the Legal Aid Agency needs recent proof from the Home Office. We escalated concerns about delays in providing this evidence, and the Home Office agreed to bring in additional capacity to respond quickly.
- People reported a fear of raising complaints about accommodation that did not meet the minimum standards (infestations, harassment from housing officers, mould/damp, no mattresses on beds, broken windows, boiler malfunctions, no provision of equipment for babies etc etc). Some housing officers had told people that if they complained, the Home Office would refuse their asylum claim and remove them. We picked this up through our ASAN network and escalated it to the Home Office. The Home Office agreed to look into specific examples as a serious breach of contract, and agreed to highlight within translated induction briefings the fact that complaining about standards of accommodation does not impact on the chances of success of a person's asylum claim.
- We supported strategic litigation on the lack of provision of additional payments for pregnant women and young children in hotels. The Home Office's view was that the hotels should be providing additional nutrition and other items covered by these payments. ASAN members working in hotels were flagging malnutrition of young children and new mothers unable to breastfeed because of the poor nutrition provided in some hotels. We provided evidence for this court case behind the scenes.

Financial Review

Results

The total net incoming resources for the year was £39,577 details of which are shown in the Statement of Financial Activities on page 17.

Total incoming resources for the year increased by 8% at £655,356 compared to £607,351 for 2021/22

Total outgoing resources for the year increased by 4.5% at £615,779 compared to £588,194 for 2021/22

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 2023 were £397,266 (all unrestricted). In accordance with its reserves policy, ASAP aims to have an unrestricted general reserve of £355,085 to cover a drop in income, unforeseen events and/or the costs of closure. The additional £42,181 will be retained until an updated reserves policy is calculated in February 2024. If the reserves are above the intended level at that point the trustees will discuss how to allocate this surplus. The reserves policy is reviewed annually.

This report reflects the period 1st April 2022 to 31st March 2023. We anticipate likely pressure on grants in coming years, as funders' overall levels of available grants reduce in line with the restructuring economy and increasing costs of living. 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.

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 commission research to explore the reasons for ongoing low appeal levels, and will use the findings to guide us in developing an expanded service model which addresses the gaps in advice on asylum support appeals. We will consider how best to adapt our services, training and policy work to continue to meet the needs of those coming to the UK to seek protection, given the changes to the asylum system within the Illegal Migration Act 2023, and the new Home Secretary's plans to increase detention. 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 asylum support appeals, and advice to submit them, remains accessible to those we assist and leads to a fair and lawful decision on their appeal.

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. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 the income and expenditure of the charitable company for that period. In preparing these 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 of the Companies Act 2006 relating to small companies.

The financial statements were approved and authorised by the Trustees on 7/12/23 and signed on its behalf by:

Michael Spencer (Chair)

Date: 07/12/23



**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 2023 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 2023, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 thereon.

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 for 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

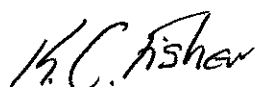
- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

14th December 2023

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

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2023

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Note	2023	2023	2023	2022
		£	£	£	£
INCOMING FROM:					
Donations and Legacies:					
A. ASAP projects		362,217	292,022	655,489	579,345
B. ASAP sub grants			-	-	27,112
Investment income		720	-	720	41
Income from Charitable Activities		397	-	397	853
TOTAL	2	363,334	292,022	655,356	607,351
EXPENDITURE ON:					
Charitable activities	3				
A. ASAP projects		323,757	292,022	615,779	544,553
B. ASAP sub grants		-	-	-	43,641
TOTAL RESOURCES EXPENDED		323,757	292,022	615,779	588,194
Net income/(expenditure) before transfer		39,577	-	39,577	19,157
Transfer between funds	12	-	-	-	-
Net income/(expenditure) after transfer		39,577	-	39,577	19,157
NET MOVEMENT IN FUNDS		39,577	-	39,577	19,157
RECONCILIATION OF FUNDS:					
TOTAL FUNDS AT START OF YEAR		357,286	-	357,286	338,130
TOTAL FUNDS AT END OF YEAR		£ 396,863	£ Nil	£ 396,863	£ 357,286

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 2023

	Notes	£	2023 £	£	2,022 £
FIXED ASSETS					
Tangible assets	9		11,797		13,556
CURRENT ASSETS					
Debtors	10	25,851		7,658	
Cash at bank and in hand		635,049		545,589	
		<u>660,899</u>		<u>553,247</u>	
CREDITORS: amounts falling due within one year	11	275,832		209,517	
NET CURRENT ASSETS			385,067		343,730
NET ASSETS		<u>£ 396,863</u>		<u>£ 357,286</u>	
FUNDS					
Restricted funds	12		-		-
Unrestricted funds:					
General fund	12		396,863		357,286
		<u>£ 396,863</u>		<u>£ 357,286</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 07/12/23 and signed on its behalf by:


MICHAEL SPENCER, Chair


NICOLA PARKER, 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 2023

	2023	2022
Cash flows from operating activities		
Net movement in funds per statement of financial activities	39,577	19,157
Adjustments for:		
Depreciation charges	8,245	6,667
(Increase)/decrease in debtors	(18,193)	34,272
Increase/(decrease) in creditors	66,315	50,007
Net cash provided by /(used in) operating activities	95,945	110,102
Cash flows from investing activities		
Purchase of tangible fixed assets	(6,486)	(9,040)
Net cash provided by /(used in) investing activities	(6,486)	(9,040)
Change in cash and cash equivalents in the year	89,460	101,062
Cash and cash equivalents brought forward	545,589	444,527
Cash and cash equivalents carried forward	£635,049	£545,589
Analysis of cash and cash Equivalents		
Cash at bank and in hand	£635,049	£545,589

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

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 17 - 27. 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% 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 Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Grants from Trusts and Foundations				
A. ASAP Projects				
AB Charitable	40,000	-	40,000	40,000
Baring Foundation	-	-	-	29,985
The John Ellerman Foundation	40,000	-	40,000	30,000
Comic Relief (Charity Projects)	40,000	-	40,000	40,000
Oak Foundation	-	73,761	73,761	72,638
Community Fund	-	-	-	-
Esmee Fairbairn	50,000	-	50,000	45,833
Legal Education foundation	-	43,071	43,071	35,113
London Legal Support Trust	10,000	-	10,000	10,000
National Lottery Community Fund (Help Through Crisis - ASAP Projects)	-	-	-	23,617
Sigrid Rausing Trust	75,000	-	75,000	75,000
Trust for London	-	33,750	33,750	30,000
Tudor Trust	35,000	-	35,000	35,000
The Balcombe	10,000	-	10,000	-
Friend of ASAP (Samuel)	-	39,440	39,440	30,000
Met Migration	30,000	-	30,000	20,000
Met Migration (COVID grant)	-	-	-	22,090
City Bridge Foundation	-	47,000	47,000	-
The Henry Smith	-	45,000	45,000	-
Oak Foundation (Lived Experience)	-	10,000	10,000	-
B. ASAP Sub-Grants				
The National Lottery Community Fund (Help Through Crisis)	-	-	-	26,312
British Redcross - Help Through Crisis	-	-	-	800
Total grants from trusts and foundations	330,000	292,022	622,022	566,388
Donations				
Freshfields	15,000	-	15,000	15,000
Herbert Smith	15,000	-	15,000	15,000
Other Farms	-	-	-	6,000
Events & Sponsorship	2,043	-	2,043	2,160
Other donations	174	-	174	1,909
Total donations	32,217	-	32,217	40,069
Total Donations and Legacies	362,217	292,022	654,239	606,457
Income from Charitable Activities				
Second Tier Training and other activities	-	-	-	-
Other Income	397	-	397	853
	397	-	397	853
Investment Income				
Bank Interest	720	-	720	41
TOTAL INCOME	363,334	292,022	655,356	607,351

Of the total income of £655,356 received in 2023, £363,334 was in respect of unrestricted funds and £292,022 in respect of restricted funds.

3. CHARITABLE ACTIVITIES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Staff costs (see Note 6.)	263,789	222,950	486,739	420,103
Sub-grants to other organisations (see Note 4.)	-	-	-	43,641
Staff training and development	-	475	475	454
Recruitment	1,642	1,562	3,204	645
Professional Costs	3,544	11,055	14,599	6,462
Staff travel and other expenses	217	-	217	1,300
Practice certificate	-	316	316	306
Agency Fees	-	-	-	-
Employee Support Programme	690	165	855	720
Duty Scheme Emergency Costs	-	-	-	-
Interpretation and translation	5,962	5,040	11,002	9,426
Training delivery/ other advisers	-	-	-	372
Business Rates	2,772	-	2,772	2,772
Publicity and Marketing	-	518	518	2,244
Subscriptions and membership	2,638	3,786	6,423	8,296
Insurance	178	6,804	6,982	3,995
Small equipment and maintenance	1,394	-	1,394	3,314
Photocopiers & Shredders	3,714	-	3,714	2,266
Postage	-	-	-	98
Office move costs	-	-	-	4,945
Building service charge and electricity	823	803	1,626	7,880
Telephone and internet	8,116	7,521	15,637	13,253
Stationery	470	707	1,177	3,022
Legal and professional fees	-	-	-	-
Rent and rates	11,082	25,696	36,778	30,963
Volunteer expenses	155	135	290	-
IT Support	3,455	3,946	7,402	9,209
Office cleaning	1,715	-	1,715	426
Sundry Expenses	1,345	396	1,741	906
Depreciation of tangible fixed assets	8,245	-	8,245	6,667
Other Support Costs (See Note 5.)	1,810	148	1,958	4,510
	323,757	292,022	615,779	588,195

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 £615,779 in 2023, £323,757 was in respect of unrestricted funds and £292,022 in respect of restricted funds.

4. GRANTS PAYABLE

Sub-grants were paid to other organisations as follows:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
PAFRAS	-	-	-	12,810
Solace	-	-	-	5,025
Red Cross	-	-	-	7,727
Open Doors	-	-	-	750
DPG	-	-	-	17,329
	-	-	-	43,641

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 Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Audit	1,800	-	1,800	1,836
Strategic development	-	-	-	-
Trustee meetings	10	147	157	723
Quality Assurance	-	-	-	1,512
Other costs	-	-	-	439
	<u>1,810</u>	<u>147</u>	<u>1,957</u>	<u>4,510</u>

Support costs in 2022-23; £10 were for unrestricted funds and £147 related to restricted funds.

6. STAFF NUMBERS AND COSTS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	198,890	221,700	420,591	365,406
Social security costs	40,153	1,000	41,153	32,758
Pension costs	24,746	250	24,996	21,939
	<u>263,789</u>	<u>222,950</u>	<u>486,739</u>	<u>420,103</u>

No employee received remuneration of more than £60,000 (2021-22-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 2022/2023.

Total employee benefits received by the key management, including employer pension costs, amounted to £97,653.19 (2021-22 - £108,148.45).

	Number 2023	Number 2022
The average number of people employed during the year, calculated on the basis of full time equivalents was:	10.9	9.4
The number of people employed during the year was:	<u>12</u>	<u>11</u>

7. RELATED PARTY TRANSACTIONS AND TRUSTEE REMUNERATION 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

	2023 £	2022 £
This is stated after charging:		
Audit	1,800	1,836
Depreciation	8,245	6,667
Operating lease rentals	<u>34,627</u>	<u>30,182</u>

9. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Office equipment £	Total £
Cost			
At 1 April 2022	3,039	39,509	42,548
Disposals	-	-	-
Additions	-	6,486	6,486
At 31 March 2023	<u>3,039</u>	<u>46,995</u>	<u>49,034</u>
Depreciation			
At 1 April 2022	3,040	25,953	28,993
Charge for the year	-	8,245	8,245
Released on disposal	-	-	-
At 31 March 2023	<u>3,040</u>	<u>34,198</u>	<u>37,238</u>
Net book value			
At 1 April 2022	-	13,556	13,556
At 31 March 2023	<u>-</u>	<u>11,797</u>	<u>11,797</u>

10. DEBTORS

	2023 £	2022 £
Due within one year		
Prepayments	17,100	7,570
Other debtors and accrued income	8,750	-
Tax and social security	-	-
Season Ticket	0	87
Salaries and wages	0	-
	<u>25,851</u>	<u>7,657</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	3,965	4,287
Accruals for grants payable	-	-
Other creditors and accruals	4,235	10,003
Salaries and Wages	23	23
Income Tax and other taxes	43,033	-
Pensions payable	4,805	3,328
Childcare	243	-
Deferred grant income	219,528	191,876
	<u>275,832</u>	<u>209,517</u>
Deferred income		
Balance at 1 April 2022	191,876	109,117
Amount released to incoming resources	(191,876)	(109,117)
Amount deferred in the year	219,528	191,876
Balance at 31 March 2023	<u>219,528</u>	<u>191,876</u>

12. STATEMENT OF FUNDS 2022/2023

	Brought Forward	Incoming Resources	Resources Expended	Transfers	Carried Forward
	£	£	£	£	£
RESTRICTED FUNDS					
Legal and policy work	-	292,022	(292,022)	-	-
	-	292,022	(292,022)	-	-
SUMMARY OF FUNDS					
General Funds	357,286	363,334	(323,757)	-	396,863
Restricted Funds (as above)	-	292,022	(292,022)	-	-
	357,286	655,356	(615,779)	-	396,863

Comparative information for the movement in funds is as follows:

STATEMENT OF FUNDS 2021/2022

	Brought Forward	Incoming Resources	Resources Expended	Transfers	Carried Forward
	£	£	£	£	£
RESTRICTED FUNDS					
Legal and policy work	23,334	218,465	(241,799)	-	-
	23,334	218,465	(241,799)	-	-
SUMMARY OF FUNDS					
General Funds	314,795	388,886	(346,395)	-	357,286
Restricted Funds (as above)	23,334	218,465	(241,799)	-	-
	338,129	607,351	(588,194)	-	357,286

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS 2022/2023

	Unrestricted Funds			Total Funds
	Designated Funds	General Funds	Restricted Funds	
	£	£	£	£
Tangible fixed assets	-	11,797	-	11,797
Net current assets	-	385,067	-	385,067
	-	396,863	-	396,863

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2021/2022

	Unrestricted Funds			Total Funds
	Designated Funds	General Funds	Restricted Funds	
	£	£	£	£
Tangible fixed assets	-	13,556	-	13,556
Net current Assets	-	343,729	-	343,729
	-	357,285	-	357,285

14. OPERATING LEASE COMMITMENTS

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

	Other operating leases	
	2022	2022
	£	£
Within one year	25,112	25,116
One to five years	45,879	70,990
	70,991	96,106

15. CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2023 but not yet received and recognised as income due to recognition criteria not being met, amounts to £1,116,238 (2022- £1,409,902)

Total grant expenditure awarded as at 31 March 2023 but not yet paid and recognised as expenditure due to recognition criteria not being met, amounts to £1,116,238 (2022-£1,409,902). These liabilities relate to the income mentioned above, and will not become payable unless the income is received.

17. GOING CONCERN

Despite the raise in inflation and other economic challenges caused by the COVID 19 pandemic, Brexit and the war between Russia and Ukraine, there are no material uncertainties about the charity's ability to continue.