

# **ASYLUM SUPPORT APPEALS PROJECT**

**(Registered company no. 04763838)**

**(Registered charity no. 1105625)**

## **REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2014**

# ASYLUM SUPPORT APPEALS PROJECT

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## REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2014

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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 2014

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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 holds any beneficial interest in the charitable Company.

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

Alison Pickup (Chair)  
Paul Yates (Vice Chair)  
Charles Sempijja, Treasurer  
Maziar Jamnejad (Deputy Treasurer)  
Carolina Gottardo  
Daniel Silverstone (appointed April 2013)  
Kat Lorenz  
Onike Gollo  
Richard Orton

Principal officer: Eiri Ohtani (Director, Maternity Cover, started 15th January, 2014)  
Hazel Williams (Director, appointed April 2013)

Company no. 04763838

Charity reg. no. 1105625

#### Registered office:

Anchorage House  
2 Clove Crescent  
East India Dock, London  
E14 2BE

#### 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

## **ASYLUM SUPPORT APPEALS PROJECT**

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### **TRUSTEES REPORT**

**For the year ended 31 March 2014**

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The Trustees present their Report and Financial Statements for the year ended 31 March 2014. 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 provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 and updated in May 2008) as modified for smaller charities

#### **Governing Document**

The Asylum Support Appeals Project was incorporated on 14 May 2003 as a charitable Company Limited by Guarantee without a Share Capital. The Company was then registered as a charity on 25 August 2004. It is governed by its Articles of Association, which were updated and revised at the annual general meeting on 5 December 2013, under which each of the Members (being the trustees from time to time) is required to contribute an amount not exceeding £1 towards the liabilities of the charitable Company in the event of it being wound up whilst they are Members, or within one year of their ceasing to be Members.

#### **Recruitment and Appointment of Trustees**

Trustees are appointed in accordance with the Articles of Association of the charitable Company, by being elected to serve by the existing trustees. 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 not fewer than four members who meet bi-monthly and are responsible for the governance of the charitable Company. In 2013/14, there were nine Management Committee members. Members of the Management Committee have a variety of professional backgrounds relevant to the work of ASAP.

The charitable Company employs 7 staff – a Director, Solicitor, Duty Scheme Co-ordinator, a Women's Legal Adviser, a Legal Researcher, Finance and Operations Officer and an Intern. About 40 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.

### **Risk Management**

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

A risk register, which is updated annually, shows that improvements have been made since the last risk analysis and, in most cases, appropriate systems have already been established by ASAP to protect itself from a variety of risks. These include policies and procedures, such as Equal Opportunities Policy, Health and Safety Policy, Confidentiality Policy, insurance cover, systems of staff supervision and appraisals, and regular monitoring systems.

Where the risks can be mitigated further, the staff members and Trustees take steps to address them in order to manage the charitable Company's risks.

### **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; and
- the promotion of such other purposes being exclusively charitable according to the law of England and Wales as the Trustees may from time to time determine.

ASAP reviews its objectives, activities, outputs and outcomes regularly through monitoring, and uses its strategic and operational plan to monitor its progress.

### **Achievements and Performance**

#### **Overview**

Our mission is to reduce the destitution of asylum seekers by defending their legal right to food and shelter.

We do this by:

1. 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;
2. running a second tier Advice Line and training on asylum support law and asylum support appeals; and
3. engaging in policy, advocacy and litigation work to challenge unlawful and inhumane policies and procedures on asylum support.

#### **1 Legal Representation**

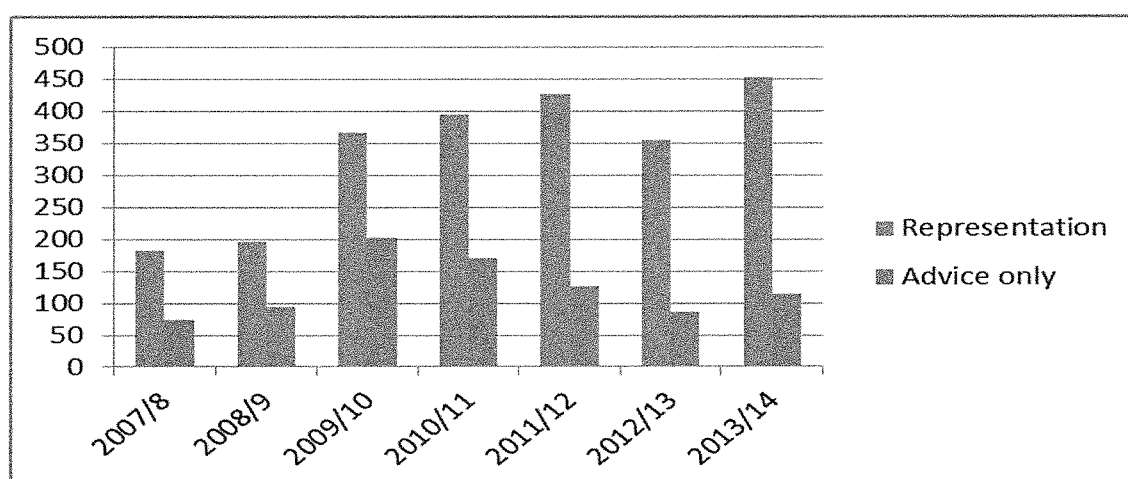
We consider legal representation to be very important for two reasons. First, it helps to provide the appellant with dignity and a fair hearing. Secondly, external research has shown that at this tribunal there is a significant 'representation premium'[1] – that is, an appellant with legal representation is significantly more likely to be granted access to support, so furthers our mission in directly reducing the destitution of asylum seekers.

We therefore provide free legal representation and specialist legal advice through a duty scheme, for asylum seekers who have asylum support appeal hearings at the First-Tier Tribunal (Asylum Support) in East India Docks, London. ASAP continues to be the only organisation which provides regular legal representation for asylum support appeal hearings. The service is open to all asylum seekers who have appeals on the day at the tribunal on a first-come, first-served basis. Because there is no public funding available for these appeals, a vast majority of these asylum seekers do not otherwise have legal representatives to argue their case.

[1] CAB Briefing: 'Supporting justice', June 2009.

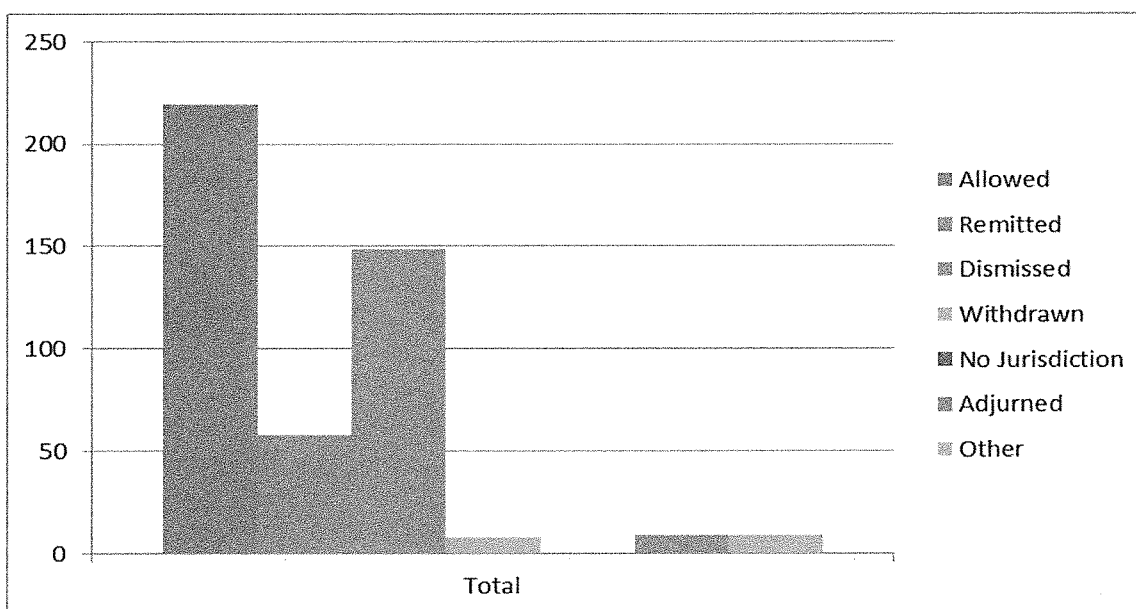
The Duty Scheme also takes referrals from front-line advice agencies working with asylum seekers. In 2013/14, ASAP received 365 referrals, a significant increase from 243 referrals in 2012/13.

The duty scheme provides free legal representation 5 days per week. In 2013/14, ASAP's Duty Scheme assisted 567 asylum seekers at the Asylum Support Tribunal (AST), 122 more people than in 2012/13. ASAP represented 452 people and advised 115 people in 2013/14.



48% of the refusals to support were overturned, resulting in the appellant leaving the tribunal with a right to support. A further 13% of the cases were remitted, which means that the tribunal quashes the original decision and sends the case back to the Home Office to be reconsidered.

#### Outcomes of appeals that ASAP represented, 2013/2014



ASAP's Legal Advisers spent between two and three hours on each case at the Tribunal. Further casework and monitoring work are carried out in our office.

A large number of asylum seekers who received legal representation from ASAP came from countries with well documented and publicised human rights abuses, political instabilities and serious security issues.

A majority of the cases ASAP has dealt with concern section 4 support, a restricted form of support (accommodation and financial support of £35 a week only via a voucher card) for some categories of refused asylum seekers. Although section 4 support was initially designed to be short-term temporary support, many asylum seekers need to rely on it for many months while they are not able to leave the UK.

## **2. Second-tier Advice Line, Training and Information Sharing**

Through our second-tier work, we contribute to capacity building in the refugee sector more widely. This allows us to help others work more effectively in the area of asylum support, thereby reducing the destitution of asylum seekers.

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 effective advice about asylum support matters in the local organisation they have access to.

In 2013/14 the advice line took 531 calls 144 different organisations from all over the UK. There was a fall of 132 calls in comparison to last year.

36% of these calls were about women.

The top 3 nationalities which we were called about were: Iranian, Nigerian, Somali. 54% of the queries were about section 4 support and 25% were about section 95 support.

ASAP provided 9 training sessions to 107 people from 37 organisations. In addition, ASAP also ran several workshops on asylum support. Some of these sessions were open training sessions for voluntary sector organisations which we organised. Others were in-house training sessions which were specifically aimed at advisers and legal practitioners. One session was delivered in partnership with Rights of Women. We also organised a Destitution Awareness event in London focussing on the links between asylum support and destitution.

All training participants continued to report on their evaluation forms that their knowledge and confidence in dealing with asylum support issues had increased as a result of attending ASAP training sessions, increasing the asylum and advice sector's overall capacity to provide asylum support advice.

## **3 Policy, advocacy and Litigation Work**

Through our policy, advocacy and litigation work, we seek to harness the data and evidence we gather at the asylum support tribunal and leverage it to bring about systemic change to reduce the destitution of asylum seekers.

In 2013/14, a number of policy changes were announced by various government departments which could have a negative impact on our beneficiaries' ability to access support. ASAP responded to a number of consultations both directly and indirectly. They include legal aid reform (June 2013), repealing of section 4.1 (asylum support) (September 2013), proposed changes to access to healthcare for migrants (August 2013), written evidence to the Home Affairs Select Committee Inquiry on Asylum (May 2013) and the Joint committee on Human Rights enquiry into the implications for access to justice of the Government's proposed legal aid reforms" (November 2013). ASAP also sent our response to proposed amendments to the Section 4 Policy instruction and Section 4 Review instruction (December 2013).

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

- delays by the Home Office in making decisions on entitlement to support;
- assessing destitution;
- access to support for people who have problems obtaining travel documents to return home, particularly those from countries where return is extremely difficult (e.g. Somalis, Eritreans, Palestinians, Iranians and Kuwaiti Bidoun);
- access to support for people claiming support on the grounds that they are unable to return because of a medical condition, including pregnancy; and
- access to support for people making fresh asylum claims because of new evidence or changes in their circumstances.

ASAP's Solicitor has continued to increase our capacity to refer relevant Tribunal cases to be challenged at a higher court. In 2013-2014 she referred 25 cases for judicial review challenging decisions of the Home Office and the AST. ASAP prepared two witness statements in 2013/14: to Ben Hoare Bell LLP for a potential judicial review concerning the lack of emergency accommodation offered to highly vulnerable refused asylum seekers; and to Public Law Project for a residence test judicial review case.

ASAP has also continued to pursue the use of litigation on the issue of whether the Home Office grants s4(1) or s4(2) support, when the applicant's outstanding claim is based on Article 8 of the European Convention of Human Rights, not just on Article 3 or asylum grounds .

Through careful monitoring of our tribunal representation work, ASAP was also able to identify emerging problems with Home Office procedures and challenged them successfully, both at the tribunal and at the policy level. In an appeal in October 2013 we identified that the Home Office had failed to comply with its obligation to send a 'review letter' prior to discontinuing the asylum seeker's support. Our monitoring indicated that this was happening regularly. We argued successfully in all the subsequent cases that the Home Office is failing to follow its own policy and should not discontinue people's support without sending a 'review letter'. This prompted the Home Office to re-examine its policy and we submitted our opinion. Since January 2014 we have noticed an increase in the number of 'review letters' being issued in accordance with the policy. In another appeal, ASAP won a case for a destitute person who is going through a newly-established stateless determination process. Although the policy says that people going through the process are not entitled to support, we argued that this policy is unlawful and they should be given support. The tribunal judge agreed with our argument and allowed the appeal. In February this year, we secured agreement from the Home Office that the policy will be revised.

## **Financial Review**

### **Results**

The total net incoming resources for the year were £9,316 details of which are shown in the Statement of Financial Activities on page 11.

Total incoming resources for the year increased by 7.3% to £277,975 from £259,042 for 2012/2013.

Total resources expended for the year increased to £268,659 from £229,973 for 2012/2013.

Grants for the following year in advance of the specified expenditure for which they were given were treated as deferred income, as set out in more detail in Note 10 to the accounts.

## **Funds and Reserves**



In accordance with its reserves policy, ASAP aims to have an unrestricted general reserve which represents a minimum of 6 months and a maximum of 9 months of budgeted operating expenditure in the event of unforeseen circumstances. Respectively, this is between £142,584 and £213,877 for next year's budget. This compares to an actual unrestricted general reserve of £159,922 at 31 March 2014, which is slightly over 6 months of budgeted operating expenditure.

Similarly to the year-end 2012/2013, there were no restricted funds at the end of the year.

### **Plans for Future Periods**

After a stakeholder consultation exercise in 2013, ASAP published its strategic plan for the period of 2014-2019. Its goals are:

- increasing quality representation and dignity at the Asylum Support Tribunal for all asylum seekers;
- ensuring asylum seekers across the UK have access to quality advice and information in relation to their legal rights to food and shelter, with a particular focus on the most vulnerable and excluded;
- tackling the root causes of destitution through policy and litigation; and
- developing a well-resourced and purposeful organisation for the benefit of asylum seekers and agencies supporting them.

We intend to develop an annual work plan for each year and carefully monitor our progress against it.

As the first step towards achieving these goals, in 2013/14 ASAP started negotiating with the landlord of the office space in Anchorage House where the Tribunal is based in order to secure bigger and more convenient office spaces. ASAP finally moved into its new office space in July, 2014.

With the increasing number and the level of hardship of destitute asylum seekers, ASAP is continuing to work hard to reduce the destitution of asylum seekers through increased legal representation, second-tier telephone advice and training and policy and lobbying work.

### **Statement of Trustees' Responsibilities**

The Trustees (who are also Directors of Asylum Support Appeals Project for the purposes of company law) are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable Company and of the incoming resources and application of resources, including income and expenditure, for that year. In preparing those financial statements the Trustees are required to:

- make suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Company will continue to operate

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

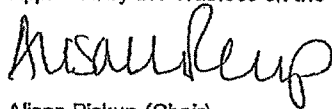
**Statement as to Disclosure of Information to Auditors**

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable Company's Auditors are unaware, and each Trustee has taken all the steps that he or she ought to have taken as a Trustee in order to make him or herself aware of any relevant audit information and to establish that the charitable Company's Auditors are aware of that information.

**Preparation of the Report**

This Report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities issued by the Charity Commission in March 2005 and updated in May 2008, and has taken advantage of the small companies exemption under section 417(1) of the Companies Act 2006.

Approved by the Trustees on the following date and signed on their behalf by:



Alison Pickup (Chair)

Date: 25-9-2014

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

We have audited the financial statements of Asylum Support Appeals Project for the year ended 31 March 2014 on pages 11 to 19. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable Company's Members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable Company's Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable Company and its Members as a body for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on pages 7, the Trustees (who are also the Directors of the charitable Company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we became aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the charitable Company's affairs as at 31 March 2014, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the Companies Act 2006.

**Opinion on other matters prescribed by the Companies Act 2006**

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

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures in the Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.



**Kevin C. Fisher, Senior Statutory Auditor**  
**For and on behalf of:**  
Myrus Smith  
Chartered Accountants and Statutory Auditors  
Norman House  
8 Burnell Road  
Sutton, Surrey  
SM1 4BW

Date: 3 October 2014

**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31 March 2014**

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Note	2014	2014	2014	2013
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	122,440	154,458	276,898	258,869
Investment income		146	-	146	173
Other incoming resources		931	-	931	-
<b>TOTAL INCOMING RESOURCES</b>		<b>123,517</b>	<b>154,458</b>	<b>277,975</b>	<b>259,042</b>
<b>RESOURCES EXPENDED</b>					
Charitable activity costs	3	113,540	149,192	262,732	223,248
Governance costs	4	661	5,266	5,927	6,725
<b>TOTAL RESOURCES EXPENDED</b>		<b>114,201</b>	<b>154,458</b>	<b>268,659</b>	<b>229,973</b>
Net incoming/(outgoing) resources before transfer		9,316	-	9,316	29,069
<b>TOTAL FUNDS AT START OF YEAR</b>		<b>150,606</b>	<b>-</b>	<b>150,606</b>	<b>121,537</b>
<b>TOTAL FUNDS AT END OF YEAR</b>		<b>£ 159,922</b>	<b>£ Nil</b>	<b>£ 159,922</b>	<b>£ 150,606</b>

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

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

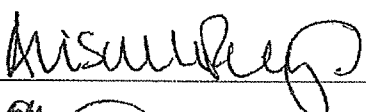
The annexed notes form part of these financial statements.

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

**BALANCE SHEET**  
As at 31 March 2014

	Notes	£	2014 £	£	2013 £
<b>FIXED ASSETS</b>					
Tangible assets	8		1,244		1,031
<b>CURRENT ASSETS</b>					
Debtors	9	24,408		30,100	
Cash at bank and in hand		217,441		221,694	
		<u>241,849</u>		<u>251,794</u>	
<b>CREDITORS: amounts falling due within one year</b>	10	(83,171)		(102,219)	
<b>NET CURRENT ASSETS</b>			<u>158,678</u>		<u>149,575</u>
<b>NET ASSETS</b>			<u>£ 159,922</u>		<u>£ 150,606</u>
<b>FUNDS</b>					
Restricted funds	11		-		-
Unrestricted funds:					
General fund	11		159,922		150,606
			<u>£ 159,922</u>		<u>£ 150,606</u>

These Financial Statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). They were approved, and authorised for issue, by the Trustees on 11<sup>th</sup> September 2014 and signed on its behalf by:-

  
ALISON PICKUP, Chair

  
CHARLES SSEMPIJJA, Treasurer

The annexed notes form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2014

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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 11 to 19. The accounting policies have been applied consistently throughout this and the previous years.

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

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005, applicable accounting standards and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The effects of events relating to the year ended 31 March 2014 which occurred before the date of approval of the financial statements by the trustees have been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2014 and the results for the year ended on that date.

***Fund accounting***

Unrestricted Funds are incoming resources receivable or generated for the objects of the charitable Company without further specified purpose, either by the donor as Restricted Funds or by the Trustees as Designated Funds.

Grants which are given as contributions towards the charitable Company's core activities are treated as unrestricted unless otherwise specified by the donor.

Designated Funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted Funds are incoming resources which are to be used in accordance with the specific restrictions imposed by funders, which have been raised by the charitable Company for particular purposes.

***Incoming resources***

Incoming resources are included in the Statement of Financial Activities when the charitable Company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations, and is included in full when receivable and the charitable Company has unconditional entitlement.

Grants received in advance of the accounting period that they relate to have been deferred to be matched against expenditure in that future period.

The value of services provided by volunteers has not been included due to the uncertainty in estimating the financial value to the charitable Company.

Income tax recoverable in relation to investment income, including bank interest, or Gift Aid donations is included at the time the relevant income is receivable.

### ***Resources Expended***

Resources expended are recognised in the Statement of Financial Activities when the liability is incurred.

Expenditure includes VAT that cannot be recovered, and is reported as part of the expenditure to which it relates.

Expenditure relating to a particular fund is allocated directly to that fund. Other expenditure is then apportioned to each fund on the basis of staff time spent per activity. This includes a fair proportion of the cost of raising and administering each fund where that is allowed.

Charitable activities comprise expenditure incurred on providing services to asylum seekers or support services to those seeking to assist asylum seekers.

Governance costs are the costs incurred on overall governance of the charitable Company. As such, they are mainly associated with meeting constitutional and statutory requirements, such as audit fees and costs incurred on strategic management.

### ***Tangible fixed assets and depreciation***

Tangible fixed assets comprise furniture and fittings, and office equipment, and are stated at cost less depreciation.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated in equal instalments to write off the cost of the assets, less their estimated residual value, over their expected useful lives on the following bases:

Furniture and fittings	-	4 years
Office equipment	-	3 years

### ***Operating leases***

Rentals applicable to operating leases, where substantially all of the benefits and risks 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 5% of gross pay, after the probationary period of three months has been served.

The charitable Company's liabilities to these schemes are restricted to the contributions disclosed in Note 5.

### ***Taxation***

As the Company is a registered charity no provision is considered necessary for taxation on income that is exempt under sections 466 to 493 of the Corporation Tax Act 2010 and is applied to the charitable objects.



## 2. VOLUNTARY INCOME

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
<b>Grants from trusts and foundations</b>				
AB Charitable Trust	10,000	-	10,000	-
AW 60	-	-	-	-
Trust for London	-	8,333	8,333	45,000
Diana Princess of Wales Memorial Fund	-	10,118	10,118	17,101
Dove Trust	-	-	-	148
Comic Relief	-	38,507	38,507	37,386
JPaul Getty Charitable Trust	-	25,000	25,000	25,000
Joseph Rowntree Charitable Trust	-	-	-	7,500
Lloyds TSB Foundation	-	12,500	12,500	12,500
London Legal Support Trust	5,000	-	5,000	1,499
Sigrid Rausing Trust	64,167	-	64,167	55,000
Tudor Trust	10,000	-	10,000	20,000
Unbound	-	20,000	20,000	-
Samuel Sebba	-	20,000	20,000	-
Metroplitan Migration Foundation	-	20,000	20,000	-
<b>Total grants from trusts and foundations</b>	<b>89,167</b>	<b>154,458</b>	<b>243,625</b>	<b>221,134</b>
<b>Grants from public sector bodies</b>				
London councils	-	-	-	16,285
London councils - Spec 104 (second tier)	-	-	-	-
	-	-	-	16,285
<b>Donations</b>				
Clifford Chance	800	-	800	-
Freshfields	15,350	-	15,350	10,000
Garden Court Chambers	2,500	-	2,500	2,500
Herbert Smith	10,527	-	10,527	7,000
Matrix Chambers	-	-	-	-
Events & Sponsorship	2,483	-	2,483	-
Other donations	1,613	-	1,613	1,950
	<b>33,273</b>	<b>-</b>	<b>33,273</b>	<b>21,450</b>
<b>Total voluntary income</b>	<b>£ 122,440</b>	<b>£ 154,458</b>	<b>£ 276,898</b>	<b>£ 258,869</b>
<b>Income from other generated activities</b>				
Second Tier Training	900	-	900	-
Bank Interest	146	-	146	173
Other income	31	-	31	-
<b>Total income from other generated activities</b>	<b>£ 1,077</b>	<b>-</b>	<b>£ 1,046</b>	<b>173</b>
<b>TOTAL INCOME</b>	<b>£ 123,517</b>	<b>£ 154,458</b>	<b>£ 277,975</b>	<b>259,042</b>

### 3. CHARITABLE ACTIVITY COSTS

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Staff costs (see Note 5.)	102,828	111,665	214,493	163,611
Freelance support work	-	-	-	4,320
Sub-awards to other organisations	-	6,028	6,028	4,400
Staff training and development	652	1,085	1,737	1,620
Recruitment	1,342	418	1,760	1,109
Payroll services	79	313	392	360
Staff travel and other expenses	89	509	598	775
Practice certificate	728	-	728	536
Volunteer expenses	-	-	-	676
Duty scheme interpretation costs	-	3,222	3,222	3,822
Duty Scheme Emergency Costs	52	30	82	-
Training delivery/ other advisers	-	561	561	2,161
Instructing legal experts	-	-	-	4,000
Publicity and Marketing	-	4,115	4,115	947
Meeting expenses	-	-	-	1,194
Subscriptions and membership	553	465	1,018	948
Insurance	634	2,458	3,092	2,790
Office consumables	-	-	-	53
Photocopiers & Shredders	1,626	453	2,079	1,616
Postage	-	36	36	108
Annual report	-	-	-	1,800
Paper shredding and destruction	-	-	-	189
Telephone and internet	641	1,507	2,148	1,887
Stationery	506	986	1,492	1,469
Legal and professional fees	-	-	-	360
Rent and rates	3,193	14,653	17,846	17,800
Repairs and maintenance	-	-	-	712
Small equipment	-	-	-	1,366
IT Support	230	652	882	-
Sundry expenses	22	36	58	199
Depreciation of tangible fixed assets	366	-	366	2,421
	<u>£ 113,540</u>	<u>£ 149,192</u>	<u>£ 262,733</u>	<u>£ 223,249</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.

### 4. GOVERNANCE COSTS

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Audit	49	1,513	1,562	1,416
Accountancy	-	-	-	2,580
Legal fees	-	-	-	1,031
Strategic development	11	1,049	1,060	538
Trustee meetings	1	293	294	23
AGM	-	1,458	1,458	1,137
Other Governance costs	600	952	1,552	-
	<u>£ 661</u>	<u>£ 5,266</u>	<u>£ 5,927</u>	<u>£ 6,725</u>

## 5. STAFF NUMBERS AND COSTS

	Unrestricted Funds 2013 £	Restricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
Wages and salaries	84,377	101,173	185,550	137,906
Social security costs (2013 net of reclaims)	12,119	7,036	19,155	13,520
Pension costs	6,332	3,456	9,788	8,393
Agency staff cover	-	-	-	3,792
	<u>£ 102,828</u>	<u>£ 111,665</u>	<u>£ 214,493</u>	<u>£ 163,611</u>

No employee received remuneration of more than £60,000 during the year 2013/14.

The charitable Company does not operate any pension scheme for its employees, but does offer to make contributions to a personal pension scheme of each employee's choosing up to a maximum of 5% of gross pay. All employees took up the offer this year 2013/14.

	Number	Number
The average number of people employed during the year, calculated on the basis of full time equivalents was:	5.8	4.1
The number of people employed during the year was:	<u>10</u>	<u>10</u>

## 6. TRUSTEES

None of the Trustees received any remuneration from the charitable Company during this or the previous year.

None of the Trustees were reimbursed any expenses during this or the previous year of more than £300. Reimbursed expense relates only to travel costs to the Trustee meetings.

No Trustee or any other person related to the charitable Company had any personal interest in any contract or transaction entered into by the charitable Company during this or the previous year.

## 7. NET INCOMING RESOURCES

	2014 £	2013 £
This is stated after charging:		
Audit	1,562	1,416
Depreciation	<u>366</u>	<u>2,421</u>

## 8. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Office equipment £	Total £
<b>Cost</b>			
At 1 April 2013	1,583	15,031	16,614
Additions	184	395	579
At 31 March 2014	<u>1,767</u>	<u>15,426</u>	<u>17,193</u>
<b>Depreciation</b>			
At 1 April 2013	1,583	14,000	15,583
Charge for the year	-	366	366
At 31 March 2014	<u>1,583</u>	<u>14,366</u>	<u>15,949</u>
<b>Net book value</b>			
At 1 April 2013	£ Nil	£ 1,031	£ 1,031
At 31 March 2014	<u>£ 184</u>	<u>£ 1,060</u>	<u>£ 1,244</u>

## 9. DEBTORS

	2014 £	2013 £
Due within one year		
Other debtors and accrued income	24,408	30,100
	<u>£ 24,408</u>	<u>£ 30,100</u>

## 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Trade creditors	751	3,988
Other creditors and accruals	8,389	9,461
Taxation and social security	601	-
Pensions payable	11,348	7,401
Deferred grant income	62,083	81,368
	<u>£ 83,172</u>	<u>£ 102,218</u>
<u>Deferred income</u>		
Balance at 1 April 2013	81,368	41,250
Amount released to incoming resources	(81,368)	(41,250)
Amount deferred in the year	62,083	81,368
Balance at 31 March 2014	<u>£ 62,083</u>	<u>£ 81,368</u>

# 11. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Carried Forward £
<b>RESTRICTED FUNDS</b>				
London Councils (see note 13)	-	-	-	-
Legal and policy work	-	154,458	(154,458)	-
	<u>£ Nil</u>	<u>£ 154,458</u>	<u>£ (154,458)</u>	<u>£ Nil</u>

# 11. SUMMARY OF FUNDS

General Funds	150,606	123,517	(114,201)	159,922
Restricted Funds (as above)	-	154,458	(154,458)	-
	<u>£ 150,606</u>	<u>£ 277,975</u>	<u>£ (268,659)</u>	<u>£ 159,922</u>

# 12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted Funds	Total Funds
	Designated Funds £	General Funds £	£	£
Tangible fixed assets	-	1,244	-	1,244
Net current assets	-	158,678	-	158,678
	<u>£ Nil</u>	<u>£ 159,922</u>	<u>£ Nil</u>	<u>£ 159,922</u>

# 13. SECTION 37 STATEMENT OF MOVEMENT IN LONDON COUNCILS FUNDS

	2014 £	2013 £
Fund balance brought forward	-	172
Grants receivable in the year	-	16,285
Expended in the year:		
Staff cost	-	(13,196)
Duty scheme interpretation costs	-	(375)
Translation and communication costs	-	(520)
Training, travel, and volunteer expenses	-	(623)
Rent and rates	-	(625)
Other project costs	-	(1,118)
	<u>£ Nil</u>	<u>£ Nil</u>

# 14. OPERATING LEASE COMMITMENTS

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

	Land and Buildings		Other operating leases	
Expiring:	2014	2013	2014	2013
Between one and five years	£	£	£	£
	<u>£13,296</u>	<u>-</u>	<u>£1,200</u>	<u>£1,200</u>