

ASYLUM SUPPORT APPEALS PROJECT

(Registered company no. 04763838)

(Registered charity no. 1105625)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

ASYLUM SUPPORT APPEALS PROJECT

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2019

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2019

Trustees and directors

The Directors of the charitable Company are also its Trustees for the purposes of charity law, and are referred to throughout this Report as the Trustees.

As the charitable Company is limited by guarantee and has no issued share capital, none of the Directors hold any beneficial interest in the charitable Company.

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

Michael Spencer (Chair)
Paul Yates (Vice Chair, resigned Nov 2018)
Genevieve Seddon (Treasurer, resigned Oct 2019)
Jessica Gaskin (joined April 2019 as Deputy Treasurer) (Treasurer Oct 2019)
Dave Garratt
Nicola Parker
Amelia Seeto
Alasdair Mackenzie
Sarah Taal (joined Jan 2019)
Marion Edge (joined Nov 2018)

Senior Management:
Kat Lorenz (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 2019

The Trustees present their Report and Financial Statements for the year ended 31 March 2019. The Trustees confirm that the Report and Financial Statements comply with current statutory requirements, the requirements of the charitable Company's governing document and the 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016).

Governing Document

The Asylum Support Appeals Project was incorporated on 14 May 2003 as a charitable Company Limited by Guarantee without a Share Capital. The Company was then registered as a charity on 25 August 2004. The governing document is a Memorandum and Articles of Association dated 3 March 2003 (amended 5 December 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 from time to time. The Trustees govern the charitable Company through a Management Committee comprising themselves and others who attend in an advisory capacity.

Because the charitable Company focuses its work on asylum seekers it seeks to ensure that the Trustees reflect the specific needs of this group of beneficiaries through the diversity of the skills and knowledge of the Trustees as a governing body.

Induction and Training of Trustees

New Trustees are inducted in accordance with a Management Committee Recruitment and Induction Policy. New Trustees are invited to observe a Management Committee meeting before being confirmed as Trustees. Once confirmed, new Trustees are given an induction pack which includes the following documents: Memorandum and Articles of Association, latest Annual Report and Financial Statements, current Business Plan and the organisation's policies and procedures, including equal opportunities, health and safety, and financial procedures.

Each new Trustee also has an induction session with the Director, where they are briefed on how the organisation works, the content of recent Management Committee meetings, and may observe ASAP's work at the First-Tier Tribunal (Asylum Support).

The Management Committee has a dedicated training budget and training and recruitment needs are identified through an annual skills audit.

Organisational Structure

ASAP has a Management Committee of up to 12 members who meet every two months and are responsible for the governance of the charitable Company. Members of the Management Committee have a variety of professional backgrounds relevant to the work of ASAP.

The charitable Company employs 10 staff – a Director, Solicitor, Legal Adviser/Duty Scheme Co-ordinator, a Duty Scheme Assistant, a Women's Legal Adviser, a Legal Advisor, a Training Co-ordinator (job share), a Legal Researcher and a Finance and Operations Officer. Around 40 volunteer solicitors and barristers provide legal advice and advocacy skills on a pro bono basis at the First-tier Tribunal (Asylum Support).

Responsibility for day-to-day management of the charitable Company is delegated to the Director. The Director reports to the Management Committee on all aspects of the charitable Company's work and development, as well as its progress against the Business Plan.

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TRUSTEES' REPORT

For the year ended 31 March 2019

Risk Management

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

A risk register is updated annually and shows that appropriate systems have been established by ASAP to protect itself from a variety of risks. These include policies and procedures, such as Data Protection Policy, Equal Opportunities Policy, Health and Safety Policy, Confidentiality Policy, insurance cover, systems of staff supervision and appraisals, and regular monitoring systems.

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

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

- As with all charities of our size there is a risk of not being able to find adequate funding sources to maintain our objectives in the future. We mitigate against this risk through a regularly updated fundraising strategy and close monitoring of income and expenditure to identify and address funding gaps well ahead of time;
- Recent changes in government contracts on asylum support have the potential to increase pressure on our core services and lead to a reduction in our ability to support our clients and our key partners effectively. ASAP is mitigating against this through an evolving policy strategy to try and counter the impacts of these changes.

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;

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TRUSTEES' REPORT

For the year ended 31 March 2019

- Running a second tier Advice Line, an online network of advisors, and training on asylum support law and asylum support appeals; and
- Engaging in policy, advocacy and litigation work to challenge unlawful and unjust policies and procedures on asylum support.

Key targets and achievements against these for 2018-19

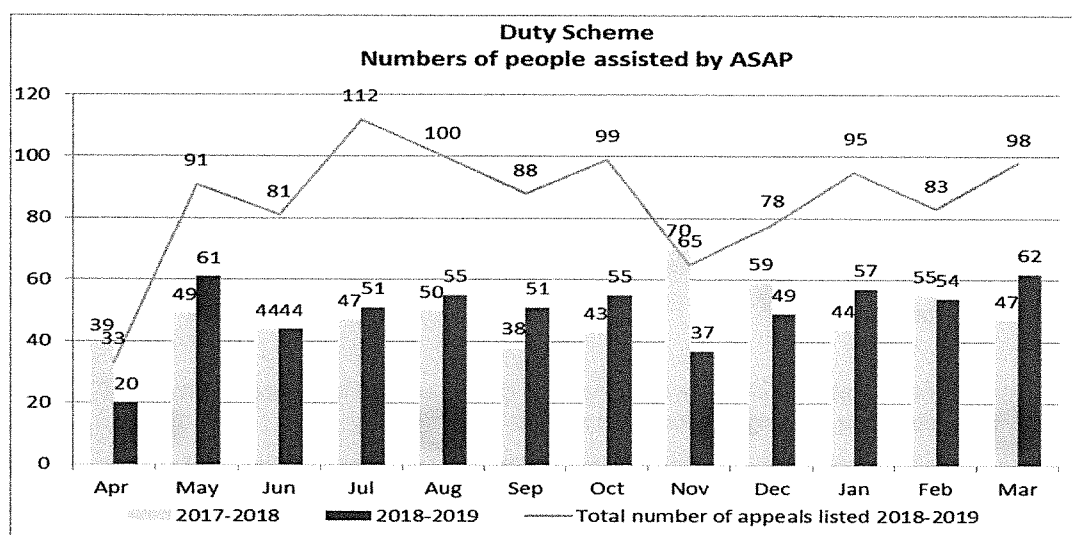
- ASAP aimed to represent or advise 70% of all people with an appeal at the asylum support tribunal, where it was possible for us to do so. We achieved a rate of 88%.
- ASAP aimed to answer 650 calls on our second-tier advice line. We answered 758 calls.
- ASAP aimed to deliver 12 face-to-face training sessions and 11 webinars. We delivered 13 face-to-face sessions and met our target to deliver 11 webinars. We trained 874 people overall, including through our e-learning course.
- ASAP worked to achieve change to unlawful and unjust Home Office policies. As a result, we saw positive change in the way that the Home Office assesses destitution for clients in this period, as well as a Home Office commitment to fund refuge places for asylum-seekers affected by domestic abuse.

Legal Representation

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

The duty scheme provides free legal representation five days per week. In 2018/19 we received 565 referrals from 117 organisations across the UK and assisted 95% of those referred and 88% of all cases. Overall, we assisted 596 asylum seekers at the Asylum Support Tribunal. We retained a high level of success with 65% of the cases we represented being overturned or remitted, resulting in 426 appellants and their family members being entitled to access support instead of facing destitution.

People assisted at appeal by ASAP, 2018/2019



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A large number of asylum seekers who received legal representation from ASAP came from countries with well documented and publicised human rights abuses, political instabilities and serious security issues. 70% were male and 27% female, while 28% were families with children. 55% of people we assisted presented with one or more vulnerability (for example torture survivors, physical or mental health issues), rising to 66% amongst women. 26% of the women we represented reported gender based violence.

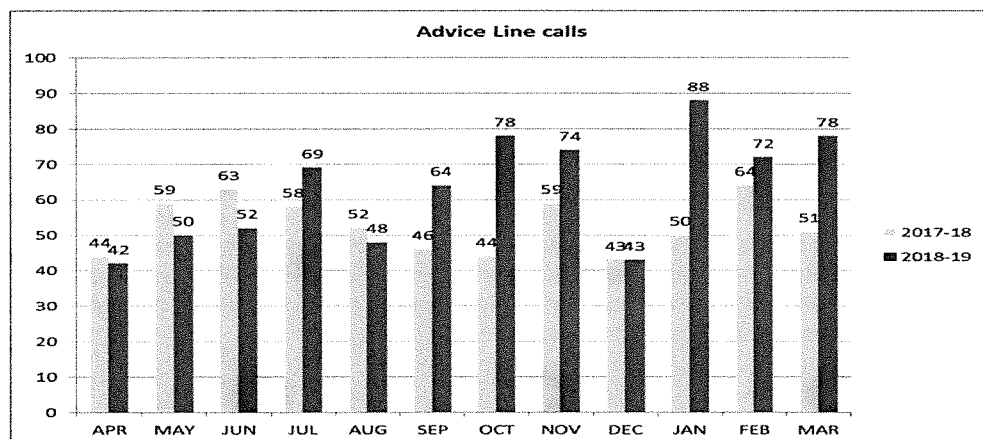
The relatively high ratio of section 95 cases in the previous year, compared to section 4 cases, dropped over 2018/19. Section 95 cases relate to people with ongoing asylum claims and typically focus on whether someone meets the legal test for destitution. Over the year the ratio of section 95 appeals dropped from an average of 35% in the previous year to 21%. This appeared to be due to Home Office caseworkers making more carefully considered decisions on destitution due, at least in part, to ASAP's policy engagement with the Home Office on this issue. Meanwhile appeals relating to section 4 support, a restricted form of support (accommodation and financial support of £35.39 a week only via a voucher card) for some categories of refused asylum seekers, saw a corresponding increase from 65% to 79%.

Feedback from people we represented showed that 99% found it helpful to have an ASAP advocate to represent them in the hearing, with comments including: 'You really helped me today. I am very happy with you. You gave 100% to help me. I couldn't have done this without you', 'Thank you for representing me at the hearing. I was very close to erase the word hope from my memory but now I can easy say out loud 'I hope' and 'Best of luck to you and for the work you do, for people in situation like me and very important as it gives us the opportunity to have someone present and defend my case'

Second-tier Advice Line, Training and Information Sharing

ASAP's Advice Line, which is open three days a week, gives free legal advice on asylum support and asylum support appeal issues to advisers working in voluntary and other organisations throughout the UK, so that asylum seekers can receive competent advice about asylum support matters in the local organisation they have access to.

In 2018/19 the advice line took 758 calls from 176 different organisations, mainly voluntary sector agencies but also solicitors, statutory providers and individuals, an increase of almost 20% on last year. The top three callers were the Red Cross, Bristol Refugee Rights and Govan Community Project.



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For the year ended 31 March 2019

The vast majority of calls concerned asylum support issues with 34% of calls related to section 4 support, and 30% of calls related to section 95 support, a turnaround from last year when 37% related to section 95 and 29% section 4. 42% related to a female asylum-seekers, much higher than the 27% of women we saw at appeal, confirming the importance of the advice line in supporting destitute women seeking asylum support.

ASAP delivered 13 face to face training sessions to 200 people from 55 organisations, and 11 webinars to 213 people from 87 organisations. Two new training courses were developed and delivered: Abolition of schedule 10 for the detention sector and an in-depth section 4 course. An additional 461 people from 158 organisations received training via our e-learning course.

97% of trainees reported a significant increase in knowledge of asylum support as a result of attending ASAP training sessions. Feedback was very positive with comments including: I feel much more confident now in supporting clients with applications so this training has expanded the support we can give. (face to face). I found the whole session really interesting and useful. It was particularly helpful to link in with the legislation, regulations and policies. (webinar) I found it really useful and easy to understand and I was able to navigate my way through it quite easily. (e-learning).

The Asylum Support Advice Network (ASAN), a Google group created in 2016, of advisors across the UK, continues to be very active, growing from 850 to 921 members. It allows members to post questions, share knowledge and disseminate information and best practice on asylum support issues. In 2018/19 there were 1140 posts on 582 different topics. The network also meets three times a year across the UK to exchange information, best practice and facilitate networking. Feedback from members is that it offers a very useful tool to share information and seek peers' answers to queries. It also provides useful evidence for collaborative policy work.

Policy, Advocacy and Litigation Work

As part of ASAP's policy and advocacy strategy we identified four key areas to direct our policy work for 2018-19:

- Ensuring the legal test for destitution is applied properly, specifically in section 95 cases, and that the decision-making process does not put the applicant or their family at risk;
- Ensuring that there is a fair and transparent process to apply for support for those previously eligible under section 4(1) support.
- Ensuring access to accommodation post-appeal within the Home Office timescales;
- Ensuring that the Home Office policy on accommodating persons who have been subject to Domestic Violence provides adequate protection from further risk.

Our policy and advocacy work achieved the following in 2018/19:

- Persuading the Home Office to introduce a funding mechanism to enable asylum seeking women fleeing domestic violence to access refuge spaces when applying for, or in receipt of asylum support. In partnership with the Refugee Council, our women's project carried out research in June into the safety of women in the asylum support system. Shortly after this, draft new Home Office guidance on domestic violence was issued, followed by engagement with Home Office and Violence Against Women officials, and parliamentary interest as the Domestic Abuse bill passed through parliament. The final guidance was published in July 2019.

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For the year ended 31 March 2019

- Reducing destitution amongst current asylum seekers for section 95 support. We finalised research into the various ways in which we believed asylum support decision making to be unlawful, when assessing whether a current asylum seeker has access to any other form of support. We presented the Home Office with our findings, and several months later saw a 14% drop in asylum support appeals on this basis (from 23% to 9% year on year). When we queried this drop with the Home Office they confirmed that this was in part due to our research – they had introduced a senior level caseworker into their refusal process and trained them to stop refusing applications in the ways we had identified as unlawful. As a result more asylum seekers were moved straight onto section 95 support rather than being initially refused, explaining the drop in appeal numbers.
- We maintained a strong relationship and effective dialogue with the Home Office through co-chairing the National Asylum Stakeholder Forum (NASF) asylum support sub-group, attendance at the NASF equalities sub-group and regular meetings with the UKVI operations teams.

ASAP's Solicitor referred relevant Tribunal cases to be challenged at a higher court. In 2018/19, 18 cases were investigated to ascertain their potential for judicial review, two cases were referred to solicitors and one, to our knowledge, resulted in asylum seekers accessing support.

Partnership work with sub-grantees

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

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For the year ended 31 March 2019

Financial Review

Results

The total net incoming resources for the year was £30,211 details of which are shown in the Statement of Financial Activities on page 15.

Total incoming resources for the year increased by just under 12.2% at £557,389 compared to £496,923 for 2017/2018.

Total resources expended for the year increased by 8.8% to £527,178 from £484,374.

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

In accordance with its reserves policy, ASAP aims to have an unrestricted general reserve of £206,258 to cover a drop in income, unforeseen events and/or the costs of closure. The level of reserves at 31 March 2019 were £240,909 (unrestricted £216,354 and restricted £24,555). The reserves policy is reviewed annually.

Plans for Future Periods

As ASAP has developed financially, we have also expanded our remit within our charitable objectives and this is evident in our new Strategic plan for 2019-2024. This coming year we will be strengthening our policy capacity and strategy by recruiting a new team member to focus on this work. We will continue to develop new training materials for the refugee advice sector, building on the success of our e-learning and webinars. We will continue to work on plans for strengthening our ability to provide high quality representation for video-link appellants, as well as appellants in person, at the asylum support tribunal.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2019

Statement of Trustees' Responsibilities

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

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

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

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

In so far as the trustees are aware:

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

Remuneration Policy

ASAP's salary policy sets out the framework by which all staff salaries are set. The salary policy ensures a transparent mechanism for deciding upon the grading of posts, review and appeal. Staff salaries are based around the National Joint Council (NJC) local government scales. The policy is reviewed and approved every year by the Management Committee.

Small company exemptions

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

The financial statements were approved and authorised by the Trustees on 4/12/19 and signed on its behalf by:

Michael Spencer (Chair)



Date:

09/12/2019

**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 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable Company's affairs as at 31 March 2019, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

17-12-2019

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

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2019

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
	Note	2019	2019	2019	2018
		£	£	£	£
INCOMING FROM:					
Donations and Legacies		211,986	341,431	553,417	495,911
Investment income		373	-	373	164
Income from Charitable Activities		3,599	-	3,599	848
TOTAL	2	215,958	341,431	557,389	496,923
EXPENDITURE ON:					
Charitable activities	3	200,380	326,798	527,178	484,374
TOTAL RESOURCES EXPENDED		200,380	326,798	527,178	484,374
Net income/(expenditure) before transfer		15,578	14,633	30,211	12,549
Transfer between funds	12	-	-	-	-
Net income/(expenditure) after transfer		15,578	14,633	30,211	12,549
NET MOVEMENT IN FUNDS		15,578	14,633	30,211	12,549
RECONCILIATION OF FUNDS:					
TOTAL FUNDS AT START OF YEAR		200,776	9,922	210,698	198,150
TOTAL FUNDS AT END OF YEAR		£ 216,354	£ 24,555	£ 240,909	£ 210,698

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 2019

	Notes	2019	2018
		£	£
FIXED ASSETS			
Tangible assets	9	3,300	5,021
CURRENT ASSETS			
Debtors	10	8,729	9,692
Cash at bank and in hand		368,535	315,614
		<u>377,264</u>	<u>325,306</u>
CREDITORS: amounts falling due within one year	11	139,655	119,629
NET CURRENT ASSETS		<u>237,609</u>	<u>205,677</u>
NET ASSETS		<u>£ 240,909</u>	<u>£ 210,698</u>
FUNDS			
Restricted funds	12	24,555	9,922
Unrestricted funds:			
General fund	12	216,354	200,776
		<u>£ 240,909</u>	<u>£ 210,698</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 4/12/19 and signed on its behalf by:

 MICHAEL SPENCER, Chair

 JESSICA GASKIN, Treasurer

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 2019

	2019	2018
Cash flows from operating activities		
Net movement in funds per statement of financial activities	30,211	12,548
Adjustments for:		
Depreciation charges	2,447	2,733
(Increase)/decrease in debtors	963	16,703
Increase/(decrease) in creditors	20,026	20,433
Net cash provided by /(used in) operating activities	<u>53,647</u>	<u>52,417</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(726)	(2,809)
Net cash provided by /(used in) investing activities	<u>(726)</u>	<u>(2,809)</u>
Change in cash and cash equivalents in the year	52,921	49,608
Cash and cash equivalents brought forward	315,614	266,006
Cash and cash equivalents carried forward	<u>£368,535</u>	<u>£315,614</u>
Analysis of cash and cash equivalents		
Cash at bank and in hand	<u>£368,535</u>	<u>£315,614</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

1. ACCOUNTING POLICIES

The charitable Company has adopted the following principal accounting policies which should be read in conjunction with the Financial Statements set out on pages 15 - 24. The accounting policies have been applied consistently throughout this and the previous years.

Basis of preparation of financial statements

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

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

Fund accounting

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

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

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

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

Income recognition

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

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

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

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

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

Expenditure Recognition

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

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

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

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

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

Tangible fixed assets and depreciation

Tangible fixed assets comprise furniture and fittings, and office equipment, and are stated at cost less depreciation. All items costing more than £100 are capitalised.

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

Furniture and fittings	-	4 years
Office equipment	-	3 years

Debtors and creditors receivable/payable within one year

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

Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks or ownership remain with the lessor, are charged against income as incurred.

Pensions

The charitable Company offers to match employee contributions to their personal pension schemes (defined contribution schemes) up to a maximum of 5% of gross pay, after the probationary period of three months has been served.

The charitable Company's liabilities to these schemes are restricted to the contributions disclosed in Note 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 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Grants from trusts and foundations				
AB Charitable	20,000	-	20,000	15,000
Big Lottery - awards for all	-	-	-	-
Eleanor Rathbone	-	-	-	-
Comic Relief	-	23,997	23,997	29,926
Comic Futures Lab	-	11,237	11,237	-
Esme Fairbairn	45,000	-	45,000	23,333
Legal Education Foundation	-	-	-	15,054
London Legal Support Trust	10,000	-	10,000	10,000
Sigrid Rausing Trust	55,000	-	55,000	55,000
Tudor Trust	30,000	-	30,000	22,500
Unbound	-	20,000	20,000	20,000
Samuel Sebba	-	30,000	30,000	30,000
Met Migration	-	20,000	20,000	20,000
City Bridge Foundation	-	45,000	45,000	45,000
The Big Lottery Fund (Help Through Crisis)	-	146,196	146,196	148,691
Cliffe Lewes	-	-	-	225
Access to Justice	-	-	-	-
Strategic Legal Fund	-	-	-	1,295
Allen & Overy	10,000	-	10,000	-
Paul Hamlyn Foundation	20	-	20	-
Metropolitan Housing	335	-	335	-
Child Poverty Action	2,016	-	2,016	-
Barings Foundation	-	45,000	45,000	22,530
Total grants from trusts and foundations	172,371	341,431	513,802	458,554
Donations				
Freshfields	15,000	-	15,000	15,000
Garden Court	2,500	-	2,500	3,000
Herbert Smith	15,000	-	15,000	15,000
Dentons UKMEA LL	-	-	-	1,000
Osborne Clark	3,000	-	3,000	-
Events & Sponsorship	1,160	-	1,160	2,910
Other donations	2,955	-	2,955	447
Total donations	39,615	-	39,615	37,357
Total Donations and Legacies	211,986	341,431	553,417	495,911
Income from Charitable Activities				
Second Tier Training and other activities	2,400	-	2,400	341
Other Income	1,199	-	1,199	507
	3,599	-	3,599	848
Investment Income				
Bank Interest	373	-	373	164
TOTAL INCOME	215,958	341,431	557,389	496,923

Of the total income of £496,923 received in 2018, £332,496 was in respect of restricted funds and £164,427 in respect of unrestricted funds.

3. CHARITABLE ACTIVITIES

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Staff costs (see Note 6.)	156,811	158,771	315,582	293,689
Sub-grants to other organisations (see Note 4.)	-	125,956	125,956	112,337
Staff training and development	1,903	-	1,903	2,045
Recruitment	238	-	238	2,374
Professional Costs	917	452	1,369	984
Staff travel and other expenses	972	1,270	2,242	2,846
Practice certificate	368	-	368	318
Agency Fees	5,268	-	5,268	-
Employee Support Programme	900	-	900	-
Duty Scheme Emergency Costs	145	-	145	182
Interpretation and translation	7,840	1,293	9,133	5,218
Training delivery/ other advisers .	-	162	162	119
Business Rates	892	-	892	-
Publicity and Marketing	-	420	420	1,874
Subscriptions and membership	2,107	3,170	5,277	4,324
Insurance	2,114	1,962	4,076	4,088
Other Consultancy	-	1,000	1,000	-
Small equipment and maintenance	-	-	-	59
Photocopiers & Shredders	1,066	2,231	3,297	2,976
Postage	-	-	-	32
Office move costs	-	-	-	-
Building service charge and electricity	1,616	-	1,616	1,924
Telephone and internet	4,434	2,342	6,776	6,145
Stationery	114	1,947	2,061	2,207
Legal and professional fees	-	-	-	467
Rent and rates	6,543	16,603	23,146	21,790
Volunteer expenses	14	-	14	274
IT Support	1,025	147	1,172	2,031
Office cleaning	1,577	268	1,845	1,693
Sundry expenses	62	-	62	305
Room Hire	324	-	324	522
Programme Research and M&E	-	6,298	6,298	5,763
Depreciation of tangible fixed assets	2,447	-	2,447	2,733
Other Support Costs (See Note 5.)	682	2,507	3,189	5,058
	<u>200,380</u>	<u>326,798</u>	<u>527,179</u>	<u>484,375</u>

The Trustees have taken advantage of the concession in the Charities SORP to adopt a natural analysis of Resources Expended, moving away from a strictly functional analysis. Of the total expenditure of £484,375 in 2018, £322,581 was in respect of restricted funds and £161,794 in respect of unrestricted funds.

4. GRANTS PAYABLE

Sub-grants were paid to other organisations as follows:

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
PAFRAS	-	49,834	49,834	49,367
Solace	-	20,100	20,100	20,100
Red Cross	-	29,655	29,655	29,286
Open Doors	-	3,000	3,000	3,000
DPG	-	23,368	23,368	10,584
	<u>-</u>	<u>125,956</u>	<u>125,956</u>	<u>112,337</u>

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

5. OTHER SUPPORT COSTS

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Audit	643	1,040	1,683	1,703
Strategic development	-	893	-	395
Trustee meetings	26	100	126	8
Quality Assurance	-	-	-	2,952
Other costs	13	474	487	-
	<u>682</u>	<u>2,507</u>	<u>3,189</u>	<u>5,058</u>

The support costs in 2019 related to both restricted and unrestricted funds.

6. STAFF NUMBERS AND COSTS

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Wages and salaries	123,554	155,279	278,834	261,158
Social security costs	15,774	2,376	18,150	19,386
Pension costs	17,482	1,116	18,598	13,144
	<u>156,811</u>	<u>158,771</u>	<u>315,582</u>	<u>293,688</u>

No employee received remuneration of more than £60,000 (2018 - same).

The charitable Company operates an auto enrollment pension scheme which is optional for its employees. Employees are also free to have a personal pension scheme, in both cases the charity does offer to make contributions to each employee to a maximum of 5% of gross pay. All employees took up the offer this year 2018/2019.

Total employee benefits received by the key management, including employer pension costs, amounted to £42,720.00 (2018 - £44,757).

	Number 2019	Number 2018
The average number of people employed during the year, calculated on the basis of full time equivalents was:	7.8	7.8
The number of people employed during the year was:	<u>10</u>	<u>10</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

	2019 £	2018 £
This is stated after charging:		
Audit	1,683	1,703
Depreciation	2,447	2,733
Operating lease rentals	<u>16,849</u>	<u>17,184</u>

9. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Office equipment £	Total £
Cost			
At 1 April 2018	3,040	14,005	17,045
Disposals	-	-	-
Additions	-	726	726
At 31 March 2019	3,040	14,731	17,771
Depreciation			
At 1 April 2018	2,200	9,825	12,025
Charge for the year	423	2,024	2,447
Released on disposal	-	-	-
At 31 March 2019	2,623	11,849	14,472
Net book value			
At 1 April 2018	840	4,181	5,021
At 31 March 2019	417	2,882	3,299

10. DEBTORS

Due within one year

	2019 £	2018 £
Prepayments	4,770	5,219
Other debtors and accrued income	3,959	4,324
Tax and social security	-	149
	8,729	9,692

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	2,966	19,999
Accruals for grants payable	14,895	-
Other creditors and accruals	15,514	9,789
Salaries and Wages	317	317
Pensions payable	1,929	6,456
Deferred grant income	104,034	83,068
	139,655	119,629
<u>Deferred income</u>		
Balance at 1 April 2018	83,068	81,529
Amount released to incoming resources	(83,068)	(81,529)
Amount deferred in the year	104,034	83,068
Balance at 31 March 2019	104,034	83,068

12. STATEMENT OF FUNDS 2018/2019

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

Comparative information for the movement in funds is as follows:

STATEMENT OF FUNDS 2017/2018

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

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS 2018/2019

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2017/2018

	Unrestricted Funds			Total Funds
	Designated Funds £	General Funds £	Restricted Funds £	Funds £
Tangible fixed assets	-	5,021	-	5,021
Net current assets	-	195,755	9,922	205,677
	<u>-</u>	<u>200,776</u>	<u>9,922</u>	<u>210,698</u>

14. OPERATING LEASE COMMITMENTS

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

	Other operating leases	
	2019 £	2018 £
Within one year	16,849	17,184
One to five years	21,453	39,140
	<u>38,302</u>	<u>56,324</u>

15. CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2019 but not yet received and recognised as income due to recognition criteria not being met, amounts to £780,571 (2018-£889,101).

16. GRANT COMMITMENTS NOT ACCRUED AS A LIABILITY

Total grant expenditure awarded as at 31 March 2019 but not yet paid and recognised as expenditure due to recognition criteria not being met, amounts to £305,018 (2018-£437,106). These liabilities relate to the income mentioned above, and will not become payable unless the income is received.

17. GOING CONCERN

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

