

ASYLUM SUPPORT APPEALS PROJECT

(Registered company no. 04763838)

(Registered charity no. 1105625)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

ASYLUM SUPPORT APPEALS PROJECT

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2021

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ASYLUM SUPPORT APPEALS PROJECT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2021

Trustees and directors

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

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

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

Michael Spencer (Chair)
Jessica Gaskin (resigned July 2020)
Dave Garratt
Nicola Parker
Amelia Seeto (resigned February 2021)
Alasdair Mackenzie
Sarah Taal
Marion Edge
Sheryl Whitehall (Treasurer)
Maryam Oghanna
Lorraine Masiya Mponela

Senior Management:

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

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 2021

The Trustees present their Report and Financial Statements for the year ended 31 March 2021. The Trustees confirm that the Report and Financial Statements comply with current statutory requirements, the requirements of the charitable Company's governing document and the 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Governing Document

The Asylum Support Appeals Project was incorporated on 14 May 2003 as a charitable Company Limited by Guarantee without a Share Capital. The Company was then registered as a charity on 25 August 2004. The governing document is a Memorandum and Articles of Association dated 30th April 2013.

Recruitment and Appointment of Trustees

Trustees are appointed in accordance with the Articles of Association of the charitable Company, by being elected to serve by the existing Trustees. The Trustees govern the charitable Company through a Management Committee comprising themselves and others who attend in an advisory capacity.

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

Induction and Training of Trustees

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

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

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

Organisational Structure

ASAP has a Management Committee of up to twelve members who meet bi-monthly and are responsible for the governance of the charitable Company. Members of the Management Committee have a variety of professional backgrounds relevant to the work of ASAP.

The charitable Company employs eleven staff – a Director, Deputy Director, Solicitor, Policy and Research Manager, Duty Scheme Co-ordinator, Legal Advisor, Legal Advisor Policy and Research Officer, Training Coordinator, Duty Scheme Assistant, Women's Legal Adviser and a Finance and Operations Officer. During the year 2020-21 a temporary Legal Advisor post was created from October 2020. Around 45 volunteer solicitors and barristers provide legal advice and advocacy skills on a pro bono basis at the First-tier Tribunal (Asylum Support).

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

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2021

Risk Management

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

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

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

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

- As with charities of our size there is a risk of not being able to find adequate funding sources to maintain our objectives in the future. We mitigate against this risk through a regularly updated fundraising strategy and close monitoring of income and expenditure to identify and address funding gaps well ahead of time.
- New immigration policies proposed by the Home Office which would reduce the number of destitute asylum seekers with the right of appeal. We have a policy and influencing plan in place to try to counter this direction of travel, whilst developing a contingency plan to enable the organisation to continue to advise destitute asylum seekers, if the proposals are brought in. For the reporting year 2020/21, the impact of Covid on ASAP's ability to retain staff and volunteers, and the resources involved in adapting the service were key.

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.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2021

Achievements and Performance

Overview

The Asylum Support Appeals Project (ASAP) is a small national charity working to reduce destitution of asylum seekers by defending their legal right to food and shelter. We do this by:

- Providing free legal advice and representation at a tribunal to asylum seekers and refused asylum seekers who have been refused support or had their support discontinued by the Home Office;
- Running a second tier Advice Line, an online network of advisors, and training on asylum support law and asylum support appeals; and
- Engaging in policy, advocacy and litigation work to challenge unlawful and unjust policies and procedures on asylum support.

Key targets and achievements against these for 2020-21

- ASAP represented or advised 236 people with an appeal at the asylum support tribunal (343 including family members). This was significantly lower than usual due to the lower overall level of appeals during the pandemic. We represented 80% of all appeals where it was possible for us to do so, far above our internal target of 70%. We achieved a very high success rate of 75%.
- ASAP answered 733 calls on our advice line, far exceeding our target of 650 calls.
- ASAP trained 1065 advisors from over 158 organisations, considerably exceeding our target of 280 advisors completing one of our training courses.
- ASAP worked to achieve change to unlawful and unjust Home Office policies. As a result, we referred appellants for legal representation and provided evidence for a case challenging the lawfulness of evicting asylum seekers during the pandemic. This kept thousands of asylum seekers on support from September 2020, through the winter and the second spike in infections until Government restrictions were eased in July 2021. Working with others, we persuaded the Home Office to develop an implementation checklist to ensure the new Domestic Abuse guidance was being properly applied by Home Office staff and subcontractors.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

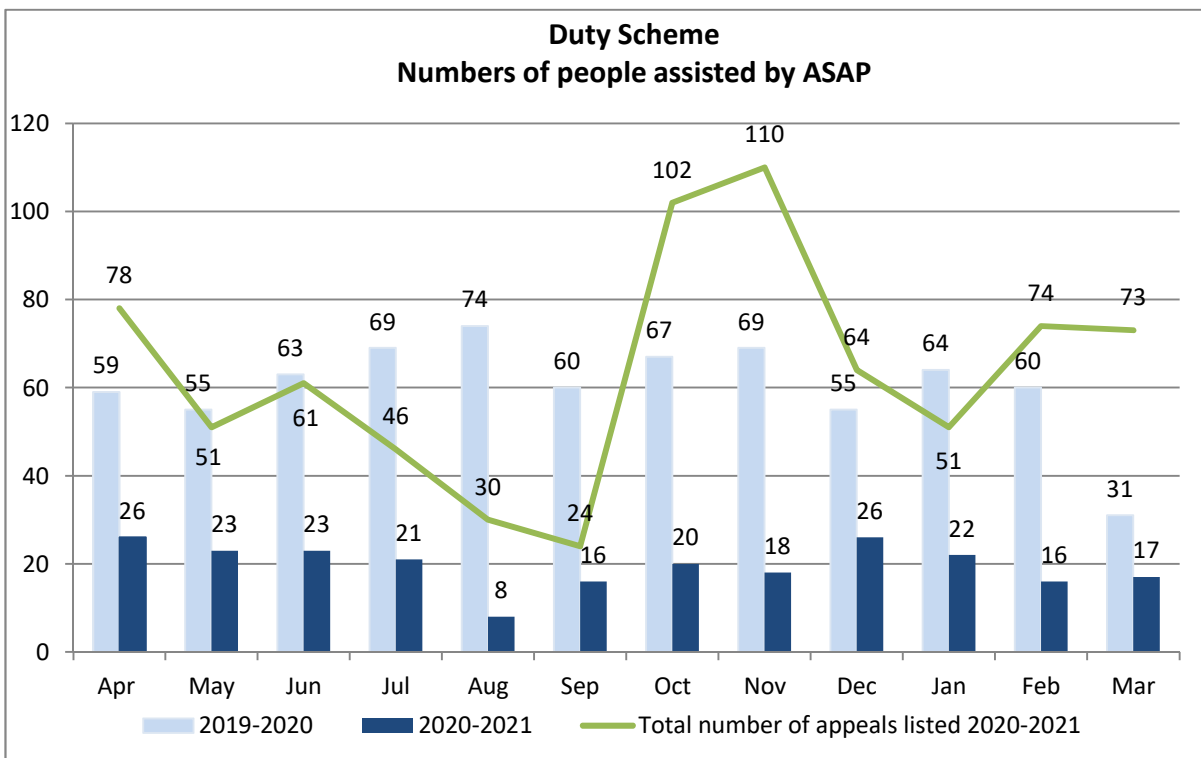
For the year ended 31 March 2021

Legal Representation

Free legal representation and specialist legal advice is provided through a duty scheme, for asylum seekers who have asylum support appeal hearings at the First-Tier Tribunal (Asylum Support) in East India Docks, London. Because there is no public funding available for these appeals, the vast majority of appellants do not have legal representatives to argue their case. ASAP continues to be the only organisation which provides regular legal representation for asylum support appeal hearings. Since the emergence of covid-19, ASAP provides assistance in remote telephone appeals alongside written representations. The service is open to all asylum seekers who have appeals at the tribunal. Where there is limited capacity priority is given on the basis of level of vulnerability and/or complexity of case. This year ASAP made significant and urgent changes to the service model to enable it to continue throughout the pandemic, within the Tribunal's new remote appeals system.

The duty scheme provides free legal representation 5 days per week. In 2020/21 we received 405 referrals from 78 organisations across the UK and assisted 74% of those referred. Overall, we supported 236 asylum seekers at the tribunal, lower numbers than usual as the Government kept the majority of those already in receipt of support on support during the first year of the pandemic. We retained a high level of success with 75% of the cases we represented being overturned or remitted. With the inclusion of dependants of appellants, this means that a total of 194 people either retained their pre-existing support or gained access to support, instead of facing destitution.

People assisted at appeal by ASAP, 2020/21



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For the year ended 31 March 2021

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. 75% were male and 25% female, while 27% were families with children. 57% of people we assisted presented with one or more vulnerability (for example torture survivors, physical or mental health issues), rising to 59% amongst women. 30% of the women we represented reported gender based violence.

The proportion of section 95 cases constituted 47% of appeals across the year. Section 95 cases relate to people with ongoing asylum claims and typically focus on whether someone meets the legal test for destitution. The first half of the year, the majority of appeals were s95 (75% across the 6 month period). This was most likely because the Home Office was in most cases keeping people on support unless they believed that the person was not destitute. Where people first apply for section 95 support, the Home Office assesses whether they believe there are any other routes to accommodation or financial support that the person could access. These appeals are particularly factually complex, often requiring a high degree of preparation by our advocates before the day of the hearing, followed by lengthy hearings. Meanwhile, appeals relating to section 4 support was 53% - very low in the first half of the year (25%) but rising from October 2020 onwards (80% of appeals in the second 6 months). Section 4 support is a restricted form of support (accommodation and financial support of £39.63 a week only via a voucher card) for some categories of refused asylum seekers. This change half way through the year was most likely because of an increase in s4 appeals for those who were applying for support afresh - although the Home Office did not stop support for those already in receipt if it they did routinely refuse new applications unless people met non-pandemic related criteria. There were a high proportion of appeals on that basis in the latter half of the year.

Feedback from people we represented showed that they overwhelmingly value the support and advice of ASAP at appeal. 21% of those we assisted gave us feedback, with 90% very satisfied, and 10% satisfied with ASAP's service. Comments included: *'Really happy with the way you talked to me, sent me an email explaining the arguments we were going to make, and how you represented me in the hearing'*; *'My appeal was successful, saving me from the street. I really appreciate the advice given before and after the appeal'* and *'Thanks for your support we have won the case and I needed your help and guidance and I didn't want to be on my own so I am very grateful for the help'*.

Second-tier Advice Line, Training and Information Sharing

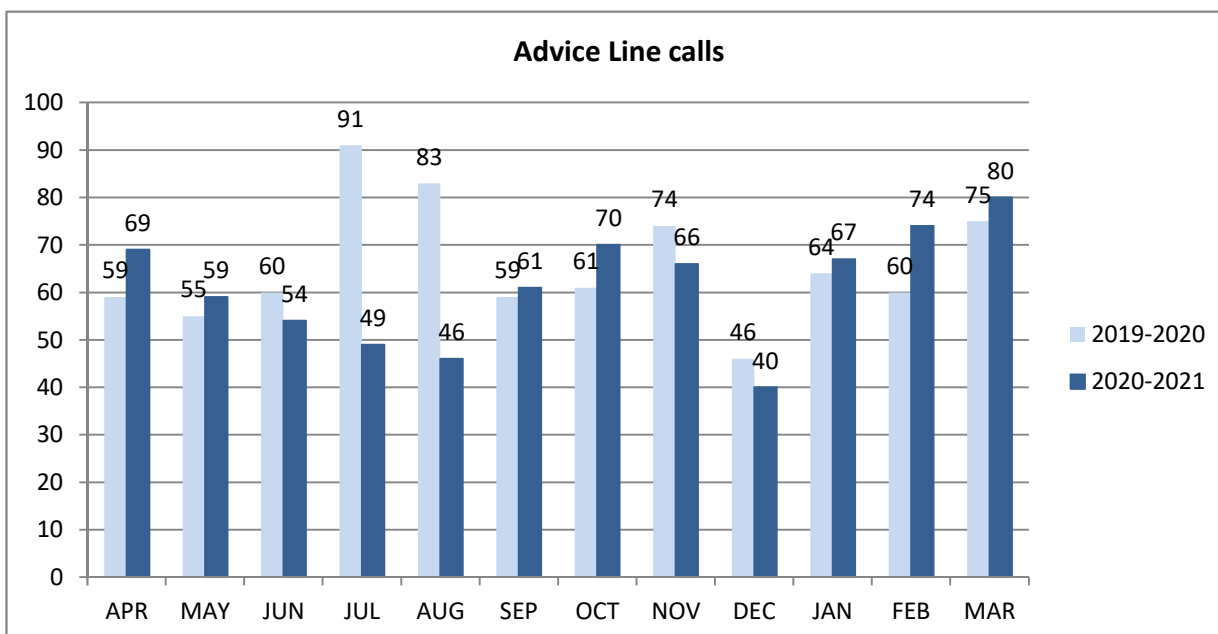
ASAP's Advice Line, which is open three days a week, gives free legal advice on asylum support and asylum support appeal issues to advisers working in voluntary and other organisations throughout the UK, so that asylum seekers can receive competent advice about asylum support matters in the local organisation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

Our advice line continued without break throughout the pandemic and remained consistently well-used - we took 733 calls from advice agencies across the UK, exceeding our target of 650. Calls were on a wide range of issues but were mainly related to s4(2) and s95 support with a smaller proportion relating to schedule 10 support. 191 different organisations called the line, from NGOs to statutory agencies and solicitors, alongside 51 individuals. 40% of calls related to women's cases, much higher than the 25% we saw at appeal. This continues an established trend and highlights the importance of the advice line for those supporting women asylum seekers.

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We had another successful year supporting the sector through our various training and information and advice-giving platforms. We delivered training remotely this year, developing our e-learning platform and trialling podcasts to try to ensure easy access to training for home based workers and volunteers. We engaged a total of 1065 people in our various training activities, far exceeding our target of 280, with a very high rate of positive feedback. We trained 536 people through webinars, primarily focused on the impact of covid on asylum support, and the domestic abuse guidance. We doubled capacity per webinar, and ran two extra webinars on covid and asylum support to meet demands in April and May 2020. We trained 410 people via e-learning, developing three new courses this year on schedule 10 support, remote appeals and the right of appeal. For the first time we trialled using podcasts to explain asylum support caselaw. These related to the Home Office's attempts to cut off or refuse support for asylum seekers during the pandemic.

Overall, across all our training platforms, we continue to receive very good feedback. Of attendee feedback from April 2020 - March 2021:

- 97% said the training increased their knowledge of asylum support law

- 82% of webinar attendees rated the trainer as excellent

Comments included: *'I always feel ASAP runs very informative and useful sessions from knowledgeable people'*; *'Just continue with these training as it's our only source of information'*; and *'It was - as always - extremely useful. Covered huge amounts very succinctly and in a short amount of time'*.

Our Asylum Support Advice Network (ASAN) googlegroup continued to grow, providing a unique forum for asylum support advisors from all over the country. We held two face-to-face meetings for ASAN members to come together and exchange useful information in person, as well as hear from invited external speakers. By the end of the year we had 1099 members on the network who use it to exchange useful information and case-working tips- this year a significant proportion of traffic related to covid-19 and asylum support eligibility, alongside problems with the use of hotels/barracks as asylum support accommodation.

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Our women's legal advisor made good progress on our targeted intervention project. The project has a focus on reaching out to advisors in the mainstream domestic abuse sector, providing asylum-support training and follow-up 1:1 assistance to advisors who are assisting female asylum-seekers experiencing abuse. ASAP has unique expertise in this area, as we were instrumental in the publication of the new Home Office guidance on asylum-support and domestic abuse. Our women's legal advisor trained 217 people through 6 webinars, cutting across the refugee and women's sectors. She provided in-depth 1:1 support on 30 domestic abuse cases through a second-tier model, supporting advisors to give accurate and in-depth advice about safe accommodation options to women in crisis. She used evidence gathered through this work to influence policy, as outlined below.

Policy, Advocacy and Litigation Work

As part of ASAP's policy and advocacy strategy we identified 4 key areas to direct our policy work for 2020-21:

- Ensuring that the new Home Office guidance on domestic abuse is implemented effectively
- Ensuring that the Home Office make assessments on section 95 destitution that are fair, accurate, and do not increase protection risks.
- Working with Migrant Help to ensure that appellants get the best advice possible in relation to completion of support applications and asylum support appeals
- Ensuring that there is a functional process to apply for schedule 10 support from the Home Office.

Our policy and advocacy work achieved the following in 2020/21:

- Halted the Home Office's plans to evict thousands of asylum seekers from September, as infection rates escalated. The Home Office announced in September 2020 that they would stop support for those on asylum support, where they believed they had no grounds for support besides having been accommodated due to the pandemic. This was at the very point infection rates were starting to increase again. We and others referred clients for legal advice to challenge this, and drafted a witness statement to support strategic litigation challenging the lawfulness of the Home Office's decision. The court ordered that asylum seekers were not evicted until the hearing took place. This kept thousands of people on support through the second wave of the pandemic, and the winter months, until all government restrictions eased in July 2021.
- We liaised with the First Tier Tribunal (Asylum Support) to work together, ensuring access to justice for destitute asylum seekers who struggled to engage with paper determinations rather than oral appeals. The Tribunal's latest guidance indicates that oral appeals will usually be listed as such, where requested. This enables appellants to give oral evidence via an interpreter rather than having to submit complex written submissions in English.
- We persuaded the Home Office to develop an 'implentation checklist' to ensure the new Domestic Abuse guidance was being applied properly by Home Office staff and Accommodation Providers, in partnership with the Refugee Council. We then offered targeted training to advice providers to help clarify their role in the process.

Our solicitor analysed 55 dismissed appeals to see if these decisions could be challenged in a higher court. Four individual cases were referred for judicial review, three of which led to s95 support being granted (the other individual found support from the community) and, in all other cases, further advice was offered to the appellant about their future support options. ASAP was not involved in any strategic legal challenges in this period.

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For the year ended 31 March 2021

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 National Lottery Community 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, which supports the voluntary sector to write pre-action protocols in relation to asylum support issues that cannot be appealed.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2021

Financial Review

Results

The total net incoming resources for the year was £46,808 details of which are shown in the Statement of Financial Activities on page 17.

Total incoming resources for the year increased by 13% at £686,947 compared to £606,671 for 2019/2020.

Total resources expended for the year increased by 15% to £640,139 from £556,258.

Grants for the following year in advance of the specified expenditure for which they were given were treated as deferred income, as set out in more detail in Note 11 to the accounts.

Funds and Reserves

The level of reserves at 31 March 2021 were £338,129 (unrestricted £314,795 and restricted £23,334). In accordance with its reserves policy, ASAP aims to have an unrestricted general reserve of £288,241 to cover a drop in income, unforeseen events and/or the costs of closure. The additional £26,554 will be retained until an updated reserves policy is calculated in February 2022. If the reserves are above the intended level at that point the trustees will discuss how to allocate this surplus. The reserves policy is reviewed annually.

This report reflects the period 1st April 2020-31st March 2021. We benefitted from additional grants for unexpected covid-related costs this financial year. This was primarily spent on increased staffing to meet the changes required in our service model for remote appeals. We also received a grant to enable staff to work from home in the early days of the pandemic. We anticipate likely pressure on grants in coming years, as funders have done their best to make funds available to meet emergency needs during 2020-21. Although a small proportion of ASAP's income comes from individual donations, it is reasonable to assume that this may reduce, alongside income from training. During the year, ASAP furloughed one staff member for a month and a half for a proportion of their working hours due to childcare needs.

Plans for Future Periods

As ASAP has developed financially, we have also expanded our remit within our charitable objectives and this is evident in our Strategic plan for 2019-2024. This coming year we will be undertaking analysis and planning work to make sure that our strategic plan remains up-to-date and relevant since the advent of covid-19. We will review our service model in the light of the return to some face to face appeals, alongside telephone and video appeals. We will consider how best to adapt to continue to meet client needs, given the forthcoming changes to asylum support appeals announced by the Government in their 'New Plan for Immigration'. We will continue to develop new training materials for the refugee advice sector, building on the success of our e-learning and webinars. We will work to ensure that the post-covid appeals system develop in a way which is accessible to our clients and leads to a fair and lawful decision on their appeal.

ASYLUM SUPPORT APPEALS PROJECT

TRUSTEES' REPORT

For the year ended 31 March 2021

Statement of Trustees' Responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Company will continue to operate.

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

In so far as the trustees are aware:

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

Remuneration Policy

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

Small company exemptions

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

The financial statements were approved and authorised by the Trustees on 16/12/21 and signed on its behalf by:

Michael Spencer (Chair) *M SPENCER*

Date: 16/12/2021

**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 2021 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 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

Use of our report

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

Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor
Norman House, 8 Burnell Road
Sutton, Surrey
SM1 4BW

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2021

		Unrestricted	Restricted	Total	<i>Total</i>
		Funds	Funds	Funds	<i>Funds</i>
	Note	2021	2021	2021	2020
		£	£	£	£
INCOMING FROM:					
Donations and Legacies:		358,211	327,666	685,877	604,174
Investment income		170	-	170	426
Income from Charitable Activities		900	-	900	2,071
TOTAL	2	<u>359,281</u>	<u>327,666</u>	<u>686,947</u>	<u>606,671</u>
EXPENDITURE ON:					
Charitable activities	3	<u>291,882</u>	<u>348,257</u>	<u>640,139</u>	<u>556,258</u>
TOTAL RESOURCES EXPENDED		<u>291,882</u>	<u>348,257</u>	<u>640,139</u>	<u>556,258</u>
Net income/(expenditure) before transfer		67,399	(20,591)	46,808	50,413
Transfer between funds	12	-	-	-	-
Net income/(expenditure) after transfer		<u>67,399</u>	<u>(20,591)</u>	<u>46,808</u>	<u>50,413</u>
NET MOVEMENT IN FUNDS		<u>67,399</u>	<u>(20,591)</u>	<u>46,808</u>	<u>50,413</u>
RECONCILIATION OF FUNDS:					
TOTAL FUNDS AT START OF YEAR		247,397	43,925	291,322	240,909
TOTAL FUNDS AT END OF YEAR		<u>£ 314,796</u>	<u>£ 23,334</u>	<u>£ 338,130</u>	<u>£ 291,322</u>

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

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

The annexed notes form part of these financial statements.

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

BALANCE SHEET
As at 31 March 2021

	Notes	£	2021 £	£	2,020 £
FIXED ASSETS					
Tangible assets	9		11,182		5,041
CURRENT ASSETS					
Debtors	10	41,930		5,519	
Cash at bank and in hand		444,527		491,854	
		<u>486,457</u>		<u>497,373</u>	
CREDITORS: amounts falling due within one year	11	159,510		211,093	
NET CURRENT ASSETS			<u>326,947</u>		<u>286,281</u>
NET ASSETS			<u>£ 338,129</u>		<u>£ 291,322</u>
FUNDS					
Restricted funds	12		23,334		43,925
Unrestricted funds:					
General fund	12		314,796		247,397
			<u>£ 338,130</u>		<u>£ 291,322</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 16/12/21.... and signed on its behalf by:

M SPENCER

MICHAEL SPENCER, Chair

A Mackenzie

ALASDAIR MACKENZIE, Trustee

The annexed notes form part of these financial statements.

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

For the year ended 31 March 2021

	2021	2020
Cash flows from operating activities		
Net movement in funds per statement of financial activities	46,808	50,413
Adjustments for:		
Depreciation charges	5,627	2,771
(Increase)/decrease in debtors	(36,411)	3,209
Increase/(decrease) in creditors	(51,583)	71,438
Net cash provided by /(used in) operating activities	<u>-35,559</u>	<u>127,831</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(11,768)	(4,512)
Net cash provided by /(used in) investing activities	<u>(11,768)</u>	<u>(4,512)</u>
Change in cash and cash equivalents in the year	<u>(47,327)</u>	123,319
Cash and cash equivalents brought forward	491,854	368,535
Cash and cash equivalents carried forward	<u><u>£444,527</u></u>	<u><u>£491,854</u></u>
Analysis of cash and cash Equivalents		
Cash at bank and in hand	<u>£444,527</u>	<u>£491,854</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2021

1. ACCOUNTING POLICIES

The charitable Company has adopted the following principal accounting policies which should be read in conjunction with the Financial Statements set out on pages 17 - 27. The accounting policies have been applied consistently throughout this and the previous years.

Basis of preparation of financial statements

Basis of preparation of financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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

Fund accounting

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

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

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

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

Income recognition

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

The charity has entitlement to the funds;

any performance conditions have been met or are fully within the control of the charity;

there is sufficient certainty that receipt of the income is considered probable;

the amount can be measured reliably.

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

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

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

Expenditure Recognition

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

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

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

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

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

Tangible fixed assets and depreciation

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

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

Furniture and fittings	-	4 years
Office equipment	-	3 years

Debtors and creditors receivable/payable within one year

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

Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks 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 6% of gross pay, after the probationary period of three months has been served.

The charitable Company's liabilities to these schemes are restricted to the contributions disclosed in Note 6.

Taxation

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

2. INCOME

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Grants from trusts and foundations				
AB Charitable	20,000	-	20,000	-
The John Ellerman Foundation	30,000	-	30,000	30,000
Comic Relief (Charity Projects)	40,000	-	40,000	30,000
Comic Futures Lab	-	-	-	1,785
Aok Foundation	-	23,880	23,880	-
Community Fund	55,000	-	55,000	-
Esme Fairbairn	67,500	-	67,500	45,000
Legal Education foundation	-	36,309	36,309	32,389
London Legal Support Trust	10,000	-	10,000	10,000
Sigrid Rausing Trust	32,083	-	32,083	55,000
Trust for London	-	30,000	30,000	22,500
Tudor Trust	7,500	-	7,500	30,000
Unbound	-	-	-	-
Friend of ASAP (Samuel)	30,000	-	30,000	30,000
Met Migration	20,000	-	20,000	20,000
Trust for London COVID-19	-	9,500	9,500	-
City Bridge Foundation	-	45,000	45,000	45,000
The Big Lottery Fund (Help Through Crisis)	-	148,778	148,778	150,149
Cliffe Lewes	-	-	-	500
Access to Justice	-	4,200	4,200	15,000
Allen & Overy	10,000	-	10,000	-
Paul Hamlyn Foundation	-	-	-	-
Metropolitan Housing	-	-	-	245
Child Poverty Action	-	-	-	-
Barings Foundation	-	30,000	30,000	52,500
<i>Total grants from trusts and foundations</i>	322,083	327,666	649,749	570,068
Donations				
Freshfields	15,000	-	15,000	15,000
Garden Court	-	-	-	-
Herbert Smith	15,000	-	15,000	15,000
Femimist Review	2,500	-	2,500	-
Osborne Clark	-	-	-	-
Events & Sponsorship	1,960	-	1,960	3,826
Other donations	1,668	-	1,668	280
<i>Total donations</i>	36,128	-	36,128	34,106
Total Donations and Legacies	358,211	327,666	685,877	604,174
Income from Charitable Activities				
Second Tier Training and other activities	900	-	900	-
Other Income	-	-	-	2,071
	900	-	900	2,071
Investment Income				
Bank Interest	170	-	170	426
TOTAL INCOME	359,281	327,666	686,947	606,671

Of the total income of £606,671 received in 2020, £319,322 was in respect of restricted funds and £287,349 in respect of unrestricted funds.

3. CHARITABLE ACTIVITIES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Staff costs (see Note 6.)	228,949	154,700	383,650	334,293
Sub-grants to other organisations (see Note 4.)	-	151,791	151,791	128,036
Staff training and development	60	1,700	1,760	1,782
Recruitment	-	550	550	875
Professional Costs	6,213	2,924	9,136	2,965
Staff travel and other expenses	1,000	50	1,050	2,005
Practice certificate	328	-	328	-
Agency Fees	4,650	-	4,650	-
Employee Support Programme	1,273	-	1,273	1,207
Duty Scheme Emergency Costs	-	-	-	96
Interpretation and translation	8,797	1,560	10,357	11,378
Training delivery/ other advisers .	-	376	376	98
Business Rates	2,771	194	2,966	1,059
Publicity and Marketing	960	-	960	4,498
Subscriptions and membership	1,754	5,504	7,257	6,360
Insurance	3,350	750	4,100	4,099
Small equipment and maintenance	-	412	412	-
Photocopiers & Shredders	858	1,289	2,147	5,315
Postage	75	-	75	63
Office move costs	-	-	-	-
Building service charge and electricity	3,433	-	3,433	1,519
Telephone and internet	11,962	880	12,842	9,289
Stationery	813	588	1,401	2,614
Legal and professional fees	-	-	-	-
Rent and rates	5,469	21,611	27,080	26,609
Volunteer expenses	-	-	-	43
IT Support	1,582	3,349	4,931	2,869
Office cleaning	121	-	121	1,530
Sundry expenses	-	-	-	624
Room Hire	-	-	-	150
Programme Research and M&E	-	-	-	-
Equipment & Furniture (>£500)	-	-	-	-
Depreciation of tangible fixed assets	5,627	-	5,627	2,771
Other Support Costs (See Note 5.)	1,836	30	1,866	4,111
	291,882	348,257	640,139	556,258

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 £556,258 in 2020, £299,952 was in respect of restricted funds and £256,306 in respect of unrestricted funds.

4. GRANTS PAYABLE

Sub-grants were paid to other organisations as follows:

	Unrestricted Funds 2,021 £	Restricted Funds 2,021 £	Total Funds 2,021 £	Total Funds 2020 £
PAFRAS	-	53,321	53,321	50,451
Solace	-	21,380	21,380	20,100
Red Cross	-	33,010	33,010	30,206
Open Doors	-	3,640	3,640	3,000
DPG	-	40,440	40,440	24,278
	-	151,791	151,791	128,035

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

5. OTHER SUPPORT COSTS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Audit	1,836	-	1,836	1,800
Strategic development	-	-	-	108
Trustee meetings	-	-	-	149
Quality Assurance	-	-	-	1,380
Other costs	-	30	30	674
	<u>1,836</u>	<u>30</u>	<u>1,866</u>	<u>4,111</u>

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

6. STAFF NUMBERS AND COSTS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Wages and salaries	188,124	146,260	334,385	298,852
Social security costs	23,496	5,058	28,554	16,657
Pension costs	17,428	3,283	20,711	18,785
	<u>229,048</u>	<u>154,602</u>	<u>383,650</u>	<u>334,294</u>

No employee received remuneration of more than £60,000 (2020-same).

The charitable Company operates an auto enrollment pension scheme which is optional for its employees. Employees are also free to have a personal pension scheme, in both cases the charity does offer to make contributions to each employee to a maximum of 6% of gross pay. All employees took up the offer this year 2020/2021.

Total employee benefits received by the key management, including employer pension costs, amounted to £86,544.86 (2020 - £55,457.26).

	Number 2021	Number 2020
The average number of people employed during the year, calculated on the basis of full time equivalents was:	9.4	9.1
The number of people employed during the year was:	<u>11</u>	<u>11</u>

7. RELATED PARTY TRANSACTIONS AND TRUSTEE RENUMERATION AND EXPENSES

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

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

No Trustee or any other person related to the charitable Company had any personal interest in any contract or transaction entered into by the charitable Company during this or the previous year. There are no other related parties to ASAP, and therefore there are no related party transactions requiring disclosure.

8. NET INCOMING RESOURCES

	2021 £	2020 £
This is stated after charging:		
Audit	1,836	1,800
Depreciation	5,627	2,771
Operating lease rentals	<u>26,083</u>	<u>24,229</u>

9. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Office equipment £	Total £
Cost			
At 1 April 2020	3,040	19,243	22,283
Disposals	-	-	-
Additions	-	11,768	11,768
At 31 March 2021	<u>3,040</u>	<u>31,011</u>	<u>34,051</u>
Depreciation			
At 1 April 2020	2,837	14,407	17,244
Charge for the year	203	5,424	5,627
Released on disposal	-	-	-
At 31 March 2021	<u>3,040</u>	<u>19,831</u>	<u>22,871</u>
Net book value			
At 1 April 2020	<u>203</u>	<u>4,838</u>	<u>5,040</u>
At 31 March 2021	<u>-</u>	<u>11,181</u>	<u>11,181</u>

10. DEBTORS

Due within one year

	2021 £	2020 £
Prepayments	5,986	1,156
Other debtors and accrued income	35,470	4,362
Tax and social security	387	-
Season Ticket	86	-
Salaries and wages	0	-
	<u>41,930</u>	<u>5,518</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	37,551	9,556
Accruals for grants payable	-	-
Other creditors and accruals	9,353	9,336
Salaries and Wages	-	-
Pensions payable	3,488	2,610
Deferred grant income	109,117	189,590
	<u>159,510</u>	<u>211,092</u>
<u>Deferred income</u>		
Balance at 1 April 2020	189,590	104,034
Amount released to incoming resources	(189,590)	(104,034)
Amount deferred in the year	<u>109,117</u>	<u>189,590</u>
Balance at 31 March 2021	<u>109,117</u>	<u>189,590</u>

12. STATEMENT OF FUNDS 2020/2021

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
RESTRICTED FUNDS					
Legal and policy work	43,925	327,666	(348,257)	-	23,334
	<u>43,925</u>	<u>327,666</u>	<u>(348,257)</u>	-	<u>23,334</u>
SUMMARY OF FUNDS					
General Funds	247,397	359,281	(291,882)	-	314,796
Restricted Funds (as above)	43,925	327,666	(348,257)	-	23,334
	<u>291,322</u>	<u>686,947</u>	<u>(640,139)</u>	-	<u>338,130</u>

Comparative information for the movement in funds is as follows:

STATEMENT OF FUNDS 2019/2020

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

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS 2020/2021

	Unrestricted Funds			Total Funds £
	Designated Funds £	General Funds £	Restricted Funds £	
Tangible fixed assets	-	11,182	-	11,182
Net current assets	-	303,613	23,334	326,947
	<u>-</u>	<u>314,795</u>	<u>23,334</u>	<u>338,129</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2019/2020

	Unrestricted Funds			Total Funds £
	Designated Funds £	General Funds £	Restricted Funds £	
Tangible fixed assets	-	5,041	-	5,041
Net current Assets	-	242,366	43,925	286,291
	<u>-</u>	<u>247,407</u>	<u>43,925</u>	<u>291,332</u>

14. OPERATING LEASE COMMITMENTS

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

	Other operating leases	
	2021 £	2020 £
Within one year	23,787	23,117
One to five years	81,820	29,676
	<u>105,607</u>	<u>52,793</u>

15. CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2021 but not yet received and recognised as income due to recognition criteria not being met, amounts to £830,739 (2020-£1,016,055)

16. GRANT COMMITMENTS NOT ACCRUED AS A LIABILITY

Total grant expenditure awarded as at 31 March 2021 but not yet paid and recognised as expenditure due to recognition criteria not being met, amounts to £830,739 (2020-£1,016,055). These liabilities relate to the income mentioned above, and will not become payable unless the income is received.

17. GOING CONCERN

Following the year end the Charity has been affected by restrictions imposed by the UK Government in response to the COVID-19 pandemic in the following ways, but not limited to:

- 1- Social distancing measures and restrictions on groups meeting will have had a significant impact on funds previously raised through the annual charity legal walk event and second tier training.
- 2- The charity raised funds to support its employees working from home of up to £32,000. These funds were used to purchase staff laptops, mobile phones and to pay for a contribution towards staffs home heating and electricity costs within the statutory legal requirements.
- 3- The charity received rental discount of 25% (£614.86) for the month of July 2020 and August 2020 in form of support from its landlord following the COVID-19 lock down. There are no material uncertainties about the charity's ability to continue.